

2008/2009 ANNUAL PLAN

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JOINT STATEMENT FROM THE MAYOR AND THE CHIEF EXECUTIVE OFFICER

This Annual Plan covers the third year of the 2006-2016 Long Term Council Community Plan (LTCCP).

The total rates requirement included in the Plan is \$8,691,953 (exclusive of GST) which represents an increase of \$642,935 or 7.99% from last year and 6.12% less than forecast in the LTCCP.

V j k u " { g c t ø u " v q v c n " t c v g " k p e n w f g u " & 5 8 4 . 2 7 5 " h q t " Scheme.

Without this rate the comparison with last year would be a 3.5% increase.

In order to reduce the impact of rates increases Council proposes to take \$250,000 from Reserves * g h h g e v k x g n { " n c u v " { g c t ø u " u w t r n w u + " h q t " T w t c n " T q

The Mahia Community Waste Water Scheme if consents are approved should commence construction during this year.

Allowance has been made for the receipt of \$2,150,000 for Regional Forestry Roding Projects but as this programme is under review it is not certain that these will proceed.

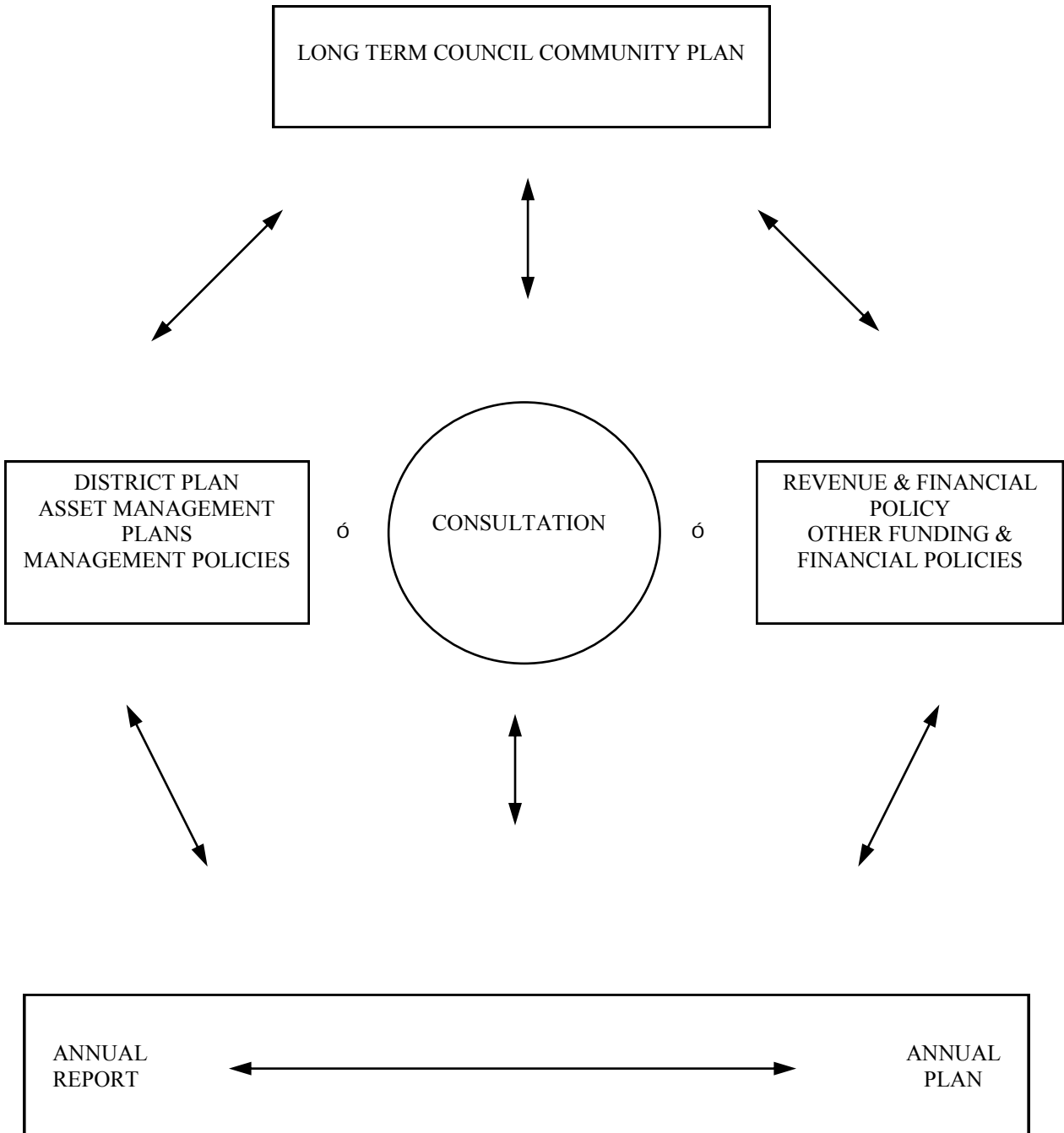
A tremendous amount of Council and staff time and commitment will be applied during this year to developing the LTCCP 2009-2019.



L. Probert, JP
MAYOR



P J Freeman
CHIEF EXECUTIVE OFFICER



HIGHLIGHTS

Long Term Council Community Plan (LTCCP)

The most important single project to be undertaken by Council in 2008/09 will be the development of the 2009-2019 Long Term Council Community Plan. Council will be reviewing levels of service in a number of key areas (see Waste Management Highlights, below) and updating work programs in all areas for the next 10 years. The LTCCP is reviewed every 3 years, the current LTCCP was adopted in June 2006.

The development of the LTCCP takes a considerable amount of Council time and staff time and Council looks forward to a repeat of the public involvement seen for the 2006-2016 LTCCP where Wairoa residents responded and made submissions at a rate in excess of many other districts around New Zealand

Mahia Community Wastewater (Sewerage) Scheme

After many years of investigation, design and public discussion Council is nearly at the stage of publicly notifying resource consents for the construction of a community wastewater treatment plant for Mahia, Opoutama and Oraka. If consents are granted construction will commence late in the 2008/09 year. Once consent is secured for the wastewater treatment plant and design is underway, work will commence on design and obtaining any consents necessary for the reticulation. The financial impact on Mahia ratepayers for 2008/2009 will be \$737.30.

Mahia Stormwater Improvements

Following adoption of the Mahia Stormwater Management Plan in 2007, Stage 1 of the implementation got underway in 2008 with some minor works including drain clearing and reshaping, culvert extensions and installation of new culverts. Stage 2 will proceed throughout 2008/09 with the construction of the Ratau St Bypass, the key component of the improvement programme.

Waste Management

Following the completion of the 2008/09 Waste Management Review, Council is currently reviewing the results of the review of 2008. The results of the review will be used to formulate a revised Waste Management Plan for public consultation and adoption during 2008/09. Once included in the 2009-2019 LTCCP, the Waste Management Plan will guide service provision in this area for the next few years, and possibly beyond.

Roading

Following the completion of the 2008/09 Road Review, Council is currently reviewing the results of the review of 2008 and a renewal/capital spend of \$2,021,000. Council receives 66% of this funding from central government with the remaining 34% coming from rates or reserves.

Council has continued the practice of recent years in making an allowance of \$105,000 for the construction of new footpaths. This equates to approximately 1000m of new footpath. A further \$110,000 has been allocated to piping of open drains. The precise locations will be presented to Council for approval in coming months.

Reserves Management Plans

Following adoption of the Pohutukawa Reserve Management Plan early in 2008, Council is currently finalising similar plans for Opoutama and Tuai. The programme for 2008/09 is to complete Opoutama and Tuai and then commence developing reserve management plans for Mahanga and reserves on the eastern side of Mahia Peninsula.

Additional Projects

Following the hearing of Submissions, Council has resolved to fund the following additional Projects:

Upgrading the surface of the Ngati Pahauwera Netball Courts at Raupunga (\$50,000)

Contributing to the Hawkes Bay Healthy Homes Project (\$15,000)

Contributing towards a Wairoa promotional DVD to be produced by the Wairoa Community Development Trust (\$10,000)

WAIROA DISTRICT COUNCIL 31 MARCH 2008

Mayor

Les Probert J.P.

Councillors

Benita Cairns

Denys Caves J.P.

Denise Eaglesome

Jim Heron J.P.

Brian McKinnon

John Petersen

COMMITTEES

MAORI
COMMITTEE

(Under Review)

WATER PRODUCTION
SUB COMMITTEE

Engineering Manager
Finance Manager
2 AFFCO Representatives

CREATIVE NZ
LOCAL FUNDING

Sub Committee
(full delegation)

CITIZENS AWARD
ASSESSMENT COMMITTEE

Sub Committee (full delegation)

MANAGEMENT STRUCTURE

Chief Executive Officer

Peter Freeman

ENGINEERING
NEIL COOK
MANAGER: ENGINEERING
Roads, Streets & Bridges
Cemeteries
Sports Grounds
Reserves
Airport Control
Water Supply
Sewage Management
Stormwater Drainage
Waste Management
Street Lighting
Traffic Management
Asset Management

FINANCE
RUSSELL SNOW
MANAGER: FINANCE
Accounting Services
Elections
Information Services
Financial Management
Revenue Collection
Rating
Risk Management

ADMINISTRATION AND CIVIC
TE AROHA COOK
MANAGER: ADMINISTRATION
Secretarial Services
Social Services
Library
Public Halls
Pensioner Housing
Recreation
Official Information
Information Centre
Emergency Management
Maori Liaison
Records and Archives
Human Resources
Tourism

COMMUNITY/REGULATORY SERVICES
PETER FREEMAN
MANAGER: REGULATORY
Subdivision
Resource Planning
Building Control
Environmental Health
Liquor Licensing
Animal Control
Bylaws
Safer Communities
Economic Development

COMMUNITY OUTCOMES

During the planning process for the 2004-2014 LTCCP, the five Hawkes Bay Councils took a regional approach and worked collectively with the community to identify community outcomes. In recognising that the outcomes identified in 2004 were a

In May 2005 all households in the Wairoa District were sent a brochure introducing them to the community outcomes theme

Eighty-nine percent (89%) of survey respondents confirmed that the nine regional outcomes identified in 2004 were representa-

1. A strong, thriving and prosperous economy
2. A safe and secure community
3. A lifetime of good health and wellbeing
4. An environment that is appreciated, protected and sustained for future generations
5. Supportive, caring and valued communities
6. A safe and integrated transport system
7. Strong district leadership and a sense of belonging
8. Safe and accessible recreational facilities
9. A community that values and promotes its culture and heritage

It is important to note that Council is not solely responsible for the delivery of these community outcomes. Council will work

More information on the outcomes and the way in which Council will work towards achieving them can be found in the Long

Council Activities

Council Activities are divided into two strategic goal areas being:

Community Development & Participation

E q w p e k n ø u " c k o " k u " v q " r t q x k f g " u g t x k e g u " c p f " h c e k n k v k g and leisure opportunities and to promote the expansion of the economy by encouraging tourism options and business development.

Safe Living Environment

E q w p e k n ø u " c k o " k u " v q " r t q x k f g " u g t x k e g u " c p f " h c e k n k v k g the natural and physical resources of the district are preserved for future generations.

These are in turn supported by:

Management Services

Investments

K p " c f f k v k q p " E q w p e k n " j c u " i t q w r g f " k v u " c e v k x k v k g u " k p v ø " : " ø M i t q w r g f " ø m g { " c e v k x k v { " c t g c u ö " t g n c v g " v q " v j g " c e v k x k i s a k g u " q h direct linkage to the Community Outcomes identified in the LTCCP.

Key Activity Areas

Key Activity	Significant Activities	Strategic Area	Related Community Outcomes
1. Water Services	Water Reticulation Water Production Stormwater Drainage Sewerage	Safe Living Environment	A safe and secure community A lifetime of good health & wellbeing An environment that is appreciated, protected and sustained for future generations
2. Waste Management	Waste Management	Safe Living Environment	An environment that is appreciated, protected and sustained for future generations A safe and secure community A lifetime of good health & wellbeing
3. Transport	Roads Parking Airport	Safe Living Environment Safe Living Environment Community Development & Participation	A strong, prosperous & thriving economy A safe & integrated transport system
4. Community Facilities	Cemeteries Parks & Reserves Library Community Support Pensioner Housing	Safe Living Environment Community Development & Participation Community Development & Participation Community Development & Participation Community Development & Participation	A safe & secure community A lifetime of good health & wellbeing Safe and accessible recreational facilities A community that values and promotes its culture and heritage Supportive, caring & valued communities
5. Planning & Regulatory	Resource Planning Environmental Health Dog Control Livestock Control Building Inspection Liquor Licensing Bylaw/Parking Control Safer Communities Emergency Management	Safe Living Environment	An environment that is appreciated, protected and sustained for future generations A safe and secure community A lifetime of good health and wellbeing
6. Leadership & Governance	Community Representation Maori Liaison Economic Development Visitor Information Centre	Community Development & Participation	All Outcomes A community that values and promotes its culture and heritage A strong, prosperous and thriving economy
7. Corporate Functions	Support Services Funds Management		All Outcomes
8. Trading Activities	Commercial Properties Council Controlled Organisations		All Outcomes

Activity Group One

WATER SERVICES

1. Water Reticulation
2. Water Production
3. Stormwater Drainage
4. Sewerage

Water Reticulation

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Effective and efficient management of the production and distribution of water to ensure that neither public health nor the environment is compromised
3. Match service provision in smaller communities with the communities desired level of service and ability to pay
4. Meet minimum grading under the New Zealand Drinking Water Standards appropriate to the population size for the Wairoa reticulation

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A lifetime of good health and wellbeing

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
4. Council has current consents where required and there is full compliance with all consent conditions
5. An annually reducing trend in the volume of water lost in the system and in no case greater than 16%
6. An annually reducing trend in the volume of domestic water use per connection
7. Achievement of Cc grading for the Wairoa and Frasertown supplies
8. Fire hydrants installed at all required locations and 100% meet the Fire Service code of practice
9. Agreed level of service achieved within approved budget
10. Council is satisfied that it has received all financial assistance to which it may be entitled during the year
11. Not less than 5% less than the number of complaints and requests for service (excluding new connections) than the previous year
12. Not less than 95% of all requests for service and complaints were dealt with within the prescribed timeframes
13. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For Water Reticulation Council have determined the following revenue and funding regime as part of their **Revenue and**
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Activity	Public/Private Benefit division	Charging Mechanism	Details
Water Reticulation	20% Public/80% Private	User fees and charges for metered supply. Uniform Annual Charge for those supplied	Council acknowledges the importance of a high standard of water supply in the interests of public health. These public benefits are less significant than the value placed on them by individual users, so fees and charges have been set to recover all costs.

Water Supply

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Effective and efficient management of the production and distribution of water to ensure that neither public health nor the environment is compromised
3. Match service provision in smaller communities with the communities desired level of service and ability to pay
4. Meet minimum grading under the New Zealand Drinking Water Standards appropriate to the population size for Wairoa

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A lifetime of good health and wellbeing

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
4. Council has current consents where required and there is full compliance with all consent conditions
5. An annually reducing trend in the volume of water lost in the system and in no case greater than 16%
6. An annually reducing trend in the volume of domestic water use per connection
7. Achievement of Cc grading for the Wairoa and Frasertown supplies
8. Fire hydrants installed at all required locations and 100% meet the Fire Service code of practice
9. Agreed level of service achieved within approved budget
10. Council is satisfied that it has received all financial assistance to which it may be entitled during the year
11. Not less than 5% less than the number of complaints and requests for service (excluding new connections) than the previous year
12. Not less than 95% of all requests for service and complaints were dealt with within the prescribed timeframes
13. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For Water Production Council have determined the following revenue and funding regime as part of their **Revenue and**
H k p c p e k p i " R q n k e { ö

Activity	Public/Private Benefit division	Charging Mechanism	Details
Water Production	0% Public 100% Private	User fees and charges for metered supply.	The benefits of the production of water were identified as comprising the access and supply for both private individuals and commercial users. All costs of production of water are absorbed within commercial supply arrangements or within reticulation charges.

Stormwater & Drainage

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Effective and efficient management of collection and disposal of stormwater to ensure that the capacity of available facilities are optimised and that the environment is not compromised
3. E q p v k p w g f " f g x g n q r o g p v " q h " u v q t o y c v g t " u { u v g o u " v q " r t q x k f Code of Practice
4. R k r k p i " q h " w t d c p " q r g p " f t c k p u " c v " c " t c v g " v j c v " t g h n g e v u " v

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community
2. A lifetime of good health and wellbeing
3. An environment that is appreciated, protected and sustained for future generations

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard during the year
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. The number of known incidences of flooding during the past year in total and by type reducing over time
4. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
5. Council has current consents for all required purposes and there has been full compliance with all the conditions of them throughout the year
6. V j g t g " c t g " p q " t g r q t v g f " õ u g t k q w u " j c t o ö " j g c n v j " c p f " u c h g Safety in Employment Act 1992)
7. The level of service was achieved for not more than the approved budget for the year
8. Not more than the number of complaints and requests for service received than the previous year
9. Not less than 95% of all requests for service and complaints were dealt with within the prescribed timeframes
10. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For stormwater and drainage Council have determined the following revenue and funding regime as part of their **Revenue and H k p c p e k p i " R q n k e { ö**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Stormwater & Drainage	20% Public 80% Private	Uniform annual charges within affected areas.	Council reviewed the beneficiary division; in particular the private property benefit. Whilst it was acknowledged that there was public benefit derived by the urban roading network in the use of the drainage system, the private benefit was significantly greater.

Sewerage

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Effective and efficient management of collection and disposal of sewage and trade waste to ensure that the capacity of available facilities are optimised and that the environment is not compromised
3. Maintain and upgrade existing networks as required to meet growth needs and resource consent requirements
4. Address growth in Mahia by constructing collection, treatment and disposal facilities to a level agreed with the serviced communities

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A lifetime of good health and wellbeing
3. An environment that is appreciated, protected and sustained for future generations

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard during the year
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
4. Council has current consents for all required purposes and there has been full compliance with all conditions of them during the year
5. A continuing reducing trend in the total volume of wastewater discharged per year (Wairoa & Tuai)
6. Not more than 10 sewage spills or overflows per annum ô and none that cause adverse effects on either the environment or public health
7. V j g t g " c t g " p q " t g r q t v g f " ð u g t k q w u " j c t o ö " j g c n v j " c p f " u c h g
Employment Act 1992)
8. The level of service was achieved for not more than the approved budget for the year
9. Council is satisfied that it has received all financial assistance to which it may be entitled during the year
10. Not more than the number of complaints and requests for service than the previous year
11. Not less than 95% of all requests for service and complaints were dealt with within the prescribed timeframes
12. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For sewerage reticulation and treatment Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f " H k p c p e k p i " R q n k e { ö*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Sewerage	0% Public 100% Private	Uniform annual charge for those supplied	The private and public benefit of the services were reviewed with health being identified as a major public benefit while convenience was seen as a major private benefit. Council considered that the only beneficiaries were in fact the users.

WATER SERVICES

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET		COSTS	REVENUE	NET COST	2008/09	VARIANCE
2007/08		2008/09	2008/09	2008/09	PER LTCCP	
870,935	Water Reticulation	1,081,601	216,730	864,871	1,064,419	(199,548)
129,424	Water Production	641,018	509,690	131,328	149,165	(17,837)
281,847	Stormwater and Drainage	263,400	-	263,400	337,539	(74,139)
770,620	Sewerage	1,155,303	5,500	1,149,803	1,436,317	(286,514)
<u>2,052,826</u>		<u>3,141,322</u>	<u>731,920</u>	<u>2,409,402</u>	<u>2,987,440</u>	<u>(578,038)</u>
	Less internal allocation	245,514	0	245,514		
		<u>2,895,808</u>	<u>486,406</u>			
	Funded by					
1,425,994	Rates			1,748,974	2,141,812	(392,838)
498,636	Reserves			529,100	715,088	(185,988)
128,196	Depreciation not funded			131,328	149,165	(17,837)
<u>2,052,826</u>				<u>2,409,402</u>	<u>3,006,065</u>	<u>(596,663)</u>
	Projects					
73,340	Water Reticulation	73,340		73,340	84,688	(11,348)
30,900	Water Production	161,800		161,800	65,040	96,760
510,000	Stormwater & Drainage	584,500		584,500	583,600	900
9,000	Stormwater & Drainage-Loan Pay't	9,000		9,000	21,000	(12,000)
31,875	Water Reticulation-Loan Pay't	31,875		31,875	33,750	(1,875)
253,400	Sewerage	9,050,316		9,050,316	8,541,046	509,270
-	Sewerage - Loan Pay't	77,500		77,500	77,500	-
<u>908,515</u>		<u>9,988,331</u>		<u>9,988,331</u>	<u>9,406,624</u>	<u>581,707</u>
	Funded by					
40,875	Rates	40,875		40,875	132,250	(91,375)
357,640	Reserves	714,640		714,640	192,458	522,182
	Subsidies	3,924,500		3,924,500	3,924,500	-
510,000	Loans	5,308,316		5,308,316	5,157,416	150,900
<u>908,515</u>		<u>9,988,331</u>		<u>9,988,331</u>	<u>9,406,624</u>	<u>581,707</u>

Activity Group Two

WASTE MANAGEMENT

1. Waste Management

Waste Management

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Zero waste to landfill by 2010
3. To ensure that waste is handled in appropriate and environmentally sound ways consistent with all consent requirements
4. To ensure that individuals within the community understand the options and choices they can make for the disposal of waste
5. Council and community work together to minimise waste and create a clean environment
6. Waste is recognised as a valuable resource

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community
2. A lifetime of good health and wellbeing
3. An environment that is appreciated, protected and sustained for future generations

Service Levels and Targets

1. All approved bags collected weekly, provided they are at the roadside by 7.30am on the day of collection
2. All approved recyclable material deposited kerbside in approved bins is collected weekly on the designated day
3. 100% of sorted recyclable waste is diverted to recyclers or reused in some beneficial way, provided that it is environmentally and economically sustainable to do so
4. Not more than 2000 tonnes going into the landfill in 2008/09
5. Council has current consents for all required purposes and there has been full compliance with all conditions of them during the year
6. By 2008 every rural school will have the opportunity to be involved in waste reduction, reuse, recycling and recovery
7. A bi-annual newsletter for waste education to be published
8. Litter control bylaw to be reviewed 2008 in accordance with legislation. Bylaw review will specifically target fly-dumping
1. Fencing and screen planting along Fraser St will be maintained
2. Screen planting to be established on Hillcrest Rd boundary progressively from 2006-2008
3. Vegetation clearance within the landfill will be undertaken twice annually
4. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
5. Council will arrange for the removal of spilt refuse and will take action as provided for under litter control bylaws
6. At least the current number of bins to be maintained in Wairoa township and at Mahia on Pohutukawa Reserve
7. No health or safety issues
8. The level of service was achieved for not more than the approved budget for the year
9. Not less than 5% less than the number of complaints and requests for service than in the previous year
10. Not less than 95% of all requests for service dealt with within the prescribed timeframes
11. P q v " n g u u " v j c p " 9 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For waste management Council have determined the following revenue and funding regime as part of their

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Activity	Public/Private Benefit division	Charging Mechanism	Details
Waste Management Refuse Collection	0% Public 100% Private	User Fees ô Approved bags or stickers purchased by individuals from retail outlets	The benefits identified as public included improved environmental health and a clean environment whilst private benefits included household/firm management
Waste Management 1. Disposal of Waste 2. Recycling collection	10% Public 90% Private	Targeted rate User fees ô (landfill tipping charges)	The benefits of providing for waste disposal include public health and environmental outcomes together with convenience and safe living. Other negative effects such as the loss of land, continued aftercare and the support of commercial operations were also identified.
Waste Management Waste Site Aftercare	100% Public 0% Private	Targeted rate	The potential for pollution from poorly managed closed landfills was noted as was the benefit to public health. The practicality of collecting directly from anyone after a landfill was closed resulted in the 100% public decision.

WASTE MANAGEMENT

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET	COSTS	REVENUE	NET COST	2008/09	VARIANCE
2007/08	2008/09	2008/09	2008/09	PER LTCCP	
628,390 Waste Management	1,016,700	330,000	686,700	739,287	(52,587)
<u>628,390</u>	<u>1,016,700</u>	<u>330,000</u>	<u>686,700</u>	<u>739,287</u>	<u>(52,587)</u>
Funded by					
628,390 Rates			686,700	700,237	(13,537)
- Reserves			-	39,050	(39,050)
Depreciation not funded			-	-	-
<u>628,390</u>			<u>686,700</u>	<u>739,287</u>	<u>(52,587)</u>
Projects					
- Waste Management-Loan paymt	-		-	15,000	(15,000)
- Waste Management			40,000		
<u>-</u>	<u>-</u>		<u>40,000</u>	<u>15,000</u>	<u>(15,000)</u>
Funded by					
- Rates			-	15,000	(15,000)
- Reserves	40,000		40,000	-	40,000
- Loans			-	-	-
<u>-</u>	<u>40,000</u>		<u>40,000</u>	<u>15,000</u>	<u>(15,000)</u>

Activity Group Three TRANSPORT

1. Roads
(District funded and Subsidised)
2. Parking
3. Airport

Roads (District funded & LTNZ Subsidised)

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. V q " o g g v " v j g " e q o o w p k v { ø u " p g g f u " h q t " u c h g " c p f " g h h k e k g p v " F k u v t k e v ø u " t q c f k p i " p g v y q t m
3. O c k p v c k p " v j g " e w t t g p v " p g v y q t m " c v " ð r t g u g p v " f c { " c x g t c i g ö
4. Provision of a safe and affordable roading network that contributes to the outcomes of the Land Transport Management Act and the objectives of the Regional Land Transport Strategy
5. Ensure road safety continues to be a priority

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A safe and integrated transport system

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard during the year
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
4. C x g t c i g " P C C U T C " e q w p v u " c e t q u u " u g c n g f " p g v y q t m " v q " d g " n g u
5. No more than 10% of the sealed road network to exceed a NAASRA count of 150
6. At least 5% less than the average of fatal and injury crashes over the last three years
7. Less than the average for the previous three years fatal and injury crashes by accident cause for each category
8. Less than the average for the previous three years accident contributing offences for each category
9. Council has an up to date Road safety strategy, Road safety action plan and Road systems policy and all of the proposed actions listed in the Road safety action plan were completed during the year
10. All necessary resource consents obtained and all conditions complied with
11. The level of service was achieved for not more than the approved budget for the year
12. Council is satisfied that it has received all financial assistance to which it may be entitled during the year
13. P q v " n g u u " v j c p " 8 7 ' " q h " v j g " t g u r q p f g p v u " e q p u k f g t " v j g " n c measured by the annual public satisfaction survey
14. Not more than the number of complaints and requests for service received than the previous year in total and by type
15. 95% of all requests for service and complaints were dealt with within the prescribed timeframes

Funding

For roading Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f " H k p c l R q n k e { ö*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Roading	66% Public 34% Private	Targeted rate based on property land value	The Council deliberated (September 2002) over the division of benefits derived h t q o " E q w p e k n o u " v activities (subsidised and non-subsidised). The Council concluded that a changed a p p o r t i o n m e n t w a s appropriate. The amended division now gives weight to the increased usage of local roads by forestry operators but continues to recognise the district wide benefits relating to the economic and social purposes of maintaining an adequate roading network.

Parking

Activity Goal and Principal Objectives

1. To ensure that there is sufficient convenient, safe and secure parking for people visiting the Wairoa Central Business District
2. V q " o c k p v c k p " v j g " e w t t g p v " e c t r c t m k p i " h c e k n k v k g u " c v " ð r t g development and maintenance of the established (existing) carpark

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A safe and integrated transport system

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard during the year
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
4. Council has an up to date Road safety strategy, Road safety action plan and Road systems policy and all of the proposed actions listed in the Road safety action plan were completed during the year
5. All necessary resource consents obtained and all conditions complied with
6. The level of service was achieved for not more than the approved budget for the year
7. P q v " n g u u " v j c p " 8 7 ' " q h " v j g " t g u r q p f g p v u " e q p u k f g t " v j g " n c p ured by the annual public satisfaction survey
8. Not more than the number of complaints and requests for service received than the previous year in total and by type
9. 95% of all requests for service and complaints were dealt with within the prescribed timeframes

Activity	Public/Private Benefit division	Charging Mechanism	Details
Car Parks	60% Public 40% Private	General rate based on property value	Based upon an assessment of public opinion Council decided that parking should remain free to be controlled by time restrictions.

Airport

Activity Goal and Principal Objectives

1. Adopt proactive maintenance techniques combined with a sustainable renewals and capital works programme and to ensure that all preventative maintenance, renewals and other programmed works are completed on time and within budget
2. Ensure the safe and efficient operation of the airport by providing the resources necessary to operate the Airport
3. Ensure that the airport remains operational at all times unless affected by adverse weather conditions
4. Ensure that activities undertaken at the airport are in accord with current Civil Aviation rules
5. Ensure that agreed levels of service are provided
6. Plan for the future by monitoring airport performance and need on an on-going basis to ensure it remains serviceable and meets community requirements

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A safe and integrated transport system

Service Levels and Targets

1. All renewal and new capital work planned for the year completed to the predetermined standard during the year
2. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
3. No health or safety incidents
4. Notification of minor faults investigated within 24hrs and remedied within 48hrs
5. All necessary resource consents obtained and all conditions complied with
6. The level of service was achieved for not more than the approved budget for the year
7. Not more than the number of complaints and requests for service received than the previous year
8. 95% of all requests for service and complaints were dealt with within the prescribed timeframes

Funding

For the airport Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f " H k p R q n k e { ö*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Airport	60% Public 40% Private	General rate based on property land value User fees and charges	The shortfall of fees and public benefits would continue to be funded from rating mechanisms.

TRANSPORT

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET		COSTS	REVENUE	NET COST	2008/09	VARIANCE
2007/08		2008/09	2008/09	2008/09	PER LTCCP	
24,060	Airport	69,200	34,800	34,400	30,570	3,830
4,277,860	Roading (Transfund assisted)	8,000,940	3,682,049	4,318,891	4,158,258	160,633
420,500	Roading (District funded)	409,650	13,000	396,650	346,998	49,652
53,240	Parking	48,660		48,660	59,771	(11,111)
<u>4,775,660</u>		<u>8,528,450</u>	<u>3,729,849</u>	<u>4,798,601</u>	<u>4,595,597</u>	<u>203,004</u>
	Funded by					
3,229,420	Rates			3,237,841	3,295,060	(57,219)
250,000	Reserves			250,000	-	250,000
1,296,240	Depreciation not funded			1,310,760	1,300,537	10,223
<u>4,775,660</u>				<u>4,798,601</u>	<u>4,595,597</u>	<u>203,004</u>
	Projects					
3,502,990	Roading (Transfund assisted)	4,170,956		4,170,956	2,501,919	1,669,037
244,000	Roading (District funded)	155,000		155,000	105,000	50,000
34,000	Airport	-		-	-	-
<u>3,780,990</u>		<u>4,325,956</u>		<u>4,325,956</u>	<u>2,606,919</u>	<u>1,719,037</u>
	Funded by					
-	Rates	-		-	-	-
990,300	Reserves	807,125		807,125	955,652	(148,527)
2,790,690	Subsidies	3,518,831		3,518,831	1,651,267	1,867,564
<u>3,780,990</u>		<u>4,325,956</u>		<u>4,325,956</u>	<u>2,606,919</u>	<u>1,719,037</u>

Activity Group Four
COMMUNITY FACILITIES

1. Cemeteries
2. Parks & Reserves
3. Library
4. Community Support
 - Museum
 - Community Funding/Support
 - Community Centre
 - Community Halls
5. Pensioner Housing

Cemeteries

Activity Goal and Principal Objectives

1. To manage and provide land and facilities for the burial or interment of ashes of the dead and their remembrance suitable for the current and foreseeable needs of the community
2. To ensure that the cemetery is maintained to a standard that is consistent with the expectations of the community and shows respect for those interred
3. To provide a safe and efficient service through compliance with relevant legislation and Council policy

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community
2. A lifetime of good health and wellbeing
3. A community that values and promotes its culture and heritage

Service Levels and Targets

1. Regular inspections confirm that the cemeteries are being maintained in conformity with all of the requirements of the maintenance contract
2. The service will be provided with the total cost being met from user fees and an input from the general rate that is no greater than that provided for in the annual budget
3. A completely accurate record of all burials, plot location and availability is maintained and is readily available for inspection
4. No issues re burial arrangements or other use of the cemeteries
5. No complaints
6. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For cemeteries Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f " H R q n k e { ö*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Maintenance of records	100% Public 0% Private	General rate based on property capital value	The cost of cemetery records maintenance is funded from rates recognising the statutory and public duty nature of these tasks.
Provision of plots & reserves Maintenance	71% Public 29% Private	General rate based on property capital value User fees and charges	Council is reconsidering its current policy with respect to user charges for all cemetery activity costs. A move to higher cost recovery is possible.

Parks & Reserves

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Providing a network of reserves and community facilities for the public to use and enjoy
3. Planning for the future including the adoption of proactive maintenance techniques combined with sustainable renewals and capital works programs and to ensure that all preventative maintenance, renewals and other programmed works are completed on time and within budget
4. Where possible partnering with groups and clubs within the community
5. Collaborating with the Department of Conservation and the Hawkes Bay Regional Council
6. Advocating in the interests of our people and communities

Community Outcomes

1. Safe and accessible recreational facilities

Service Levels and Targets

1. C n n " u r q t v u " e n w d u " p g g f u " o g v 0 " " P q " k u u w g u " y k v j " i t q w p f u " c
2. A Reserve Management plan under the reserves Act 1977 has been prepared for every reserve, no plan is more than five years old and all park use is in full compliance with the relative plan
3. All renewal and new capital work planned for the year completed to the predetermined standard during the year
4. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
5. E q p v t c e v q t ø u " r g t h q t o c p e g " c r r t c k u c n u " v q " c e j k g x g " p q v " n g
6. All necessary resource consents obtained and all conditions fully complied with throughout the year
7. Playground safety standards fully met for all playgrounds
8. Less than 10 reported safety incidents per annum ð k p e n w f k p i " p q v " o q t g " v j c p " 7 " t g n playgrounds
9. The level of service was achieved for not more than the approved budget for the year
10. 95% of all complaints were dealt with within the prescribed timeframes
11. P q v " n g u u " v j c p " : 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e satisfaction survey

Funding

For parks & reserves Council have determined the following revenue and funding regime as part of their ð T g x g p w g " c H k p c p e k p i " R q n k e { ö

Activity	Public/Private Benefit division	Charging Mechanism	Details
Parks and Reserves	80% Public 20% Private	Targeted/separate rate based on property capital value User fees and charges	Council identified that its policy of cost related user charges for active recreation areas had resulted in a further decline in revenues. As the 20% user charges level was no longer achievable, budgets are now set for the unrecovered estimate of costs to be rates funded. Council is currently and actively reviewing these policies.

Library

Activity Goal and Principal Objectives

1. Promote the library to the wider community as a centre for information, ideas and works of the imagination
2. Explore and implement technologies that enhance communication, knowledge and information sharing; locally, nationally and internationally
3. O c k p v c k p " e q n n g e v k q p u . " y t k v v g p " c p f " f k i k v c n . " u q " c u " v q " e
4. Promote reading and encourage and support lifelong learning and literacy
5. R t q o q v g " c " ÷ n k x k p i -"a space that people can use and relax in and outis for debates, educational programmes and activities

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A community that values and promotes its culture and heritage
2. Safe and accessible recreational facilities
3. Supportive, caring and valued communities
4. A lifetime of good health and wellbeing

Service Levels and Targets

1. Not less than 4,500 members in 2007 and increasing annually
2. Not less than 100 new adult members and 50 new children members in 2007 and increasing annually
3. Not less than 55,000 library visits in 2007 and increasing annually
4. Not less than 100,000 items issued in 2007 and increasing annually
5. The library is accessible to users during displayed opening hours
6. Opportunities are provided to participate in the annual Eastern & Central Region Summer Reading Programme
7. The cataloguing and reference database is operational and accurate
8. All preventative maintenance, renewals and other programmed works are completed on time and within budget
9. All requests, enquiries and complaints are responded to within established timeframes
10. N g x g n " q h " e w u v q o g t " u c v k u h c e v k q p " v j t q w i j " u w t x g { " k p f k e c rating

Funding

For the provision of a library service Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f " H k p c p e k p i " R q n k e { ö*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Library	60% Public 40% Private	Public benefits funded 100% from uniform annual charge User fees and charges	The full recovery of private benefits from use of the library has not been attempted as the Council considers that the resulting fee increases would be unacceptably high. The shortfall of fees and public benefits would continue to be funded from rating mechanisms.

Community Support

Activity Goal and Principal Objectives

Established response to the provision of recreational, health, safety, education and other community services. In order to achieve this goal, and defined community outcomes, Council will:

1. Ensure community events, facilities and funding are available to foster community identity and participation; and to encourage the use of community facilities
2. Allocate Council funding to organisations where appropriate
3. Work co-operatively with other organisations to share information, and to develop and monitor indicators and strategies to measure progress towards the District Vision and Community Outcomes
4. Enter into partnerships for the provision of community facilities and services to enhance the social, economic, environmental and cultural well-being of the Wairoa District as well as meet community outcomes

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A community that values and promotes its culture and heritage
2. Safe and accessible recreational facilities
3. Supportive, caring and valued communities

Service Levels and Targets

1. Approval rating of not less than 80%
2. Reports are received from the Wairoa Community Sports Centre, Wairoa Museum and Sport Hawkes Bay in accordance with funding contracts/agreements
3. Agreed levels of service are achieved within budget
4. Council grants to funded organisations are paid in accordance with funding contracts/agreements
5. Funding contracts/agreements are reviewed annually/triennially in accordance with existing funding contract specifications
6. Residents are satisfied with value for money through rates on supporting community facilities and organisations with an approval rating of not less than 80%

Funding

For community support activities Council have determined the following revenue and funding regime as part of their *ō T g x g p w g* and *Financing Policy*

Activity	Public/Private Benefit division	Charging Mechanism	Details
Community Support	100% Public 0% Private	General rate based on property capital value	Council has decided that it maintain community support to the general community and that a maximum percentage of rates levied be set, against which grants can be made.
Community Halls	100% Public 0% Private	General rate based on property capital value	Council has devolved responsibility for all but one (Tuai) or has leased (Wairoa) its district halls.

Pensioner Housing

Activity Goal and Principal Objectives

The Pensioner Housing Activity Goal is to:

1. Manage and maintain the pensioner housing assets to a standard and at a cost acceptable to the community and tenants
2. Provide accommodation to those who are unable to access private sector rental properties

In order to meet these goals and desired outcomes Council will:

1. Manage all tenancies in accordance with the Residential Tenancy Act
2. Ensure all prospective tenants meet eligibility criteria
3. Regularly inspect pensioner housing units
4. Carry out pre and post occupancy inspections

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community
2. Supportive, caring and valued communities

Service Levels and Targets

1. The degree to which the service can be judged to be meeting the needs, as measured by the number of enquiries that it received about the possibility of being allocated a unit, during the year
2. Not less than 75% occupancy annually
3. All renewal and new capital work planned for the year completed to the predetermined standards required within the year
4. To maintain asset capacity and integrity, renewals expenditure compared with depreciation provision to remain the same over time
5. Regular inspections do not identify any external or internal maintenance issues
6. 100% compliance with legislation and Council policy
7. No health or safety incidents
8. The level of service was achieved with the total cost being met from fees and charges, and an input from general rates that was not greater than that provided for in the approved budget
9. 95% of all requests for service and complaints dealt with within the specified timeframes
10. Less than 10 complaints from tenants per annum
11. V j g " p w o d g t " q h " v g p c p v u " u c v k u h k g f " q t " x g t { " u c v k u h k g f " y k v the buildings and grounds
12. No disputes with any of the tenants

Funding

For pensioner housing Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f "*

Financing Policy

Activity	Public/Private Benefit division	Charging Mechanism	Details
Pensioner housing	100% Private	User market rental charges	Council recognised that all flats would not be full at all times and therefore any short-fall in revenue would be funded from general rates. Council noted that the term <i>ō o c t m g v " t g p v c n ö "</i> ate and these would be charged.

COMMUNITY FACILITIES

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET		COSTS	REVENUE	NET COST	2008/09	
2007/08		2008/09	2008/09	2008/09	PER LTCCP	VARIANCE
689,400	Parks & Reserves	733,170	18,700	714,470	669,014	45,456
328,420	Library	298,100	15,000	283,100	310,396	(27,296)
	Visitor Information Centre	219,800	83,000	136,800		136,800
83,130	Museum	85,627	-	85,627	85,627	-
55,000	Community Support	84,850	10,000	74,850	45,278	29,572
222,160	Community Centre	228,836	-	228,836	228,836	-
23,700	Community Halls	22,300	-	22,300	17,613	4,687
38,492	Pensioner Housing	65,900	80,000	(14,100)	50,232	(64,332)
105,010	Cemeteries	113,570	27,680	85,890	89,741	(3,851)
1,545,312		1,852,153	234,380	1,617,773	1,496,737	121,036

	Funded by					
1,444,812	Rates			1,595,273	1,423,000	172,273
18,000	Reserves			15,000	-	15,000
72,500	Depreciation not funded			7,500	73,737	(66,237)
-						
1,535,312				1,617,773	1,496,737	121,036

Projects						
19,800	Parks & Reserves	81,000		81,000	69,030	11,970
60,465	Library	45,000		45,000	66,800	(21,800)
	Pensioner Housing	8,000		8,000		8,000
-	Cemetery	11,000		11,000	10,560	440
80,265		145,000		145,000	146,390	(1,390)

	Funded by					
-	Rates	8,000		8,000	-	8,000
80,265	Reserves	137,000		137,000	146,390	(9,390)
80,265		145,000		145,000	146,390	(1,390)

Activity Group Five PLANNING & REGULATORY

1. Resource Planning
2. Environmental Health
3. Dog Control
4. Livestock Control
5. Building Control
6. Liquor Licensing
7. Bylaw Enforcement
8. Safer Communities
9. Emergency Management

Resource Planning

Activity Goals and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. To have in place a District Plan that meets the needs of the community, provides some certainty to developers and meets the requirements of the Resource Management Act 1991
3. To have the capacity to assess and process Resource Consent applications in accordance with statutory timeframes
4. To provide high quality information, advice and analysis to Council in order to facilitate the sustainable management of natural resources
5. To manage natural resources sustainably using available statutes, plans and processes
6. To monitor and revise the District Plan to ensure community outcomes are achieved and natural resources are managed in a sustainable manner
7. To implement the Wairoa Coastal Strategy to ensure its goals and objectives are achieved
8. To revise and update the District Profile on a regular basis so that information remains current
9. To ensure all resource consent applications are processed in accordance with statutory requirements so as to limit

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. An environment that is appreciated, protected and sustained for future generations
2. A safe and secure community

Service Levels and Targets

1. No Council resource consent or land use consent decisions subsequently overturned by the Environment Court
2. No situations where the conditions of consent that were imposed have not subsequently been complied with
3. No situations where inadequate conditions were imposed relating to roading, water supply, wastewater or stormwater infrastructure to be constructed and transferred to the Council, or to the standard and condition to which it was actually built before being transferred
4. No instances where legal proceedings have been taken against, or have been threatened to be taken against, the Council, alleging that it has acted unlawfully or has been negligent in the exercise of its responsibilities
5. No actions taken by Council during the year relating to land use activities in contravention of the District Plan, or in contravention of, or non-compliance with the conditions of, any subdivision or land use consent
6. P q " c e v w c n " q t " r q v g p v k c n " e n c k o u " v j c v " j c x g " j c f " v q " d g " p q v
7. No health or safety incidents
8. Agreed level of service achieved with the total cost being met from fees and charges, and an input from general rates not greater than that provided for in the approved budget
9. Not less than 95% of all complaints, requests for service dealt with within the specified timeframes
10. 100% of applications for consent dealt with within specified timeframes

Funding

For resource planning Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f "* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Resource planning Planning, policy and management	100% Public 0% Private	General rate based upon property capital value	It is a statutory requirement to maintain a District Plan and the benefits accrue to all residents equally.
Consent applications	30% Public 70% Private	General rate based upon property capital value User fees and charges	Public benefits result from the opportunity for access into the process and this results in wider benefits to the community.
Consent monitoring	0% Public 100% Private	User Fees and charges	A larger benefit accrues to the consent applicant and therefore a proportion of the cost of obtaining these benefits together with their ongoing monitoring is a private cost.

Environmental Health

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are implemented such that Council meets its requirements and statutory obligations
2. To ensure that all premises registered in terms of the Health Act are inspected on a regular basis and hygiene practices promoted and that food for human consumption is safe, wholesome and free from adulteration
3. To provide an efficient customer service, particularly with regard to the matter of investigating and resolving complaints
4. To utilise and monitor external contractors to deliver key environmental services which the Council is not able to carry out
5. V q " h w n h k n " c p " G p x k t q p o g p v c n " J g c n v j " t q n g " y k v j k p " E q w p e circumstances arise
6. To minimise adverse effects on public health in the community
7. To ensure all environmental health functions are carried out within timeframe and budget

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community
2. A lifetime of good health and wellbeing

Service Levels and Targets

1. 100% of all registered premises inspected during the year
2. No unlicensed premises
3. No situations where licenses have had to be suspended or revoked during the year
4. No sickness outbreaks that are known to have been caused or are suspected to have been caused by persons purchasing contaminated food, or by the inadequate management (or of some other failing) of the public services
5. No less than 75% of all food workers trained in food safety
6. No complaints about unreasonable noise
7. No health or safety incidents
8. Agreed level of service achieved with the total cost being met from fees and charges, and an input from the general rate that was not greater than the amount provided for in the budget
9. Not less than 95% of all complaints dealt with within the specified timeframes

Funding

For environmental health Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f Financing Policy*.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Environmental health Licensing of premises	50% Public 50% Private	General rate based upon property capital value User fees and charges	The recovery of the full private benefit portion of the charges is not possible. The unfunded portion of this cost together with the public benefit portion will be funded from a general rate.
Monitoring of public health	100% Public 0% Private	General/separate rate based upon property capital value	The individual beneficiaries of this activity are not possible to identify accurately and therefore the private benefit portion shall be funded from a general rate.

Dog Control

Activity Goal and Principal Objectives

1. To apply the enforcement provisions of the Dog Control Act 1996 and its amendments, which may include infringement notices (instant fines), prosecutions and other powers to enforce dog owner obligations and Act requirements
2. To ensure that dogs are controlled such that there is no threat to people or property
3. To ensure that complaints relating to dogs are responded to and suitable solutions found to resolve the complaint
4. To ensure that dog owners are aware of the obligations of dog ownership
5. All statutory dog control functions are carried out within timeframe and budget

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. An environment that is appreciated, protected and sustained for future generations
2. A safe and secure community
3. A lifetime of good health and wellbeing

Service Levels and Targets

1. All known dogs registered by 30th June each year
2. C p p w c n " T g r q t v " c d q w v " v j g " c f o k p k u v t c v k q p " q h " v j g " E q w p e k n
3. No complaints or instances of serious dog attacks on persons or animals
4. No health or safety incidents
5. Agreed level of service achieved with the total cost being met from fees and charges, and an input from the general rate that was not greater than the amount provided for in the approved budget
6. Not more than the number of complaints received in the previous year ô in total and by type
7. Not less than 95% of all complaints dealt with within the specified timeframe
8. P q v " n g u u " v j c p " 9 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For dog control Council have determined the following revenue and funding regime as part of their *ô T g x g p w g " c p f " H l* Policy.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Ranging and control	10% Public 90% Private	General rate based upon property capital value User fees and charges	Council determined that the ownership of dogs gave rise to two effects. Dog ownership conferred private benefits but also was related to the <i>ô g z c e g t d c v q t ö</i> " g h from the nuisance created by roaming dogs. A small proportion of dog control costs relating to the stray control operations of Council gave rise to a small residual public benefit.

Livestock Control

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. To ensure that livestock are controlled such that there is no threat to people or property
3. To ensure that complaints relating to animal nuisances are responded to and suitable solutions found to resolve the complaint
4. To ensure that Council owned stock paddocks are maintained to an appropriate standard
5. All statutory livestock control functions are carried out within timeframe and budget

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community

Service Levels and Targets

1. At least 10% less complaints received about wandering stock than in the previous year
2. At least 10% less stock impounded than in the previous year
3. At least 10% less complaints about other animal nuisances (excluding dogs)
4. No complaints received about the manner in which the Council has impounded stock or the way impounded stock was cared for
5. No health or safety incidents
6. Agreed level of service achieved with the total cost being met from fees and charges, and an input from the general rate that was not greater than the amount provided for in the approved budget
7. Not less than 95% of all complaints dealt with within the specified timeframe
8. P q v " n g u u " v j c p " 9 2 ' " q h " v j g " t g u r q p f g p v u " t c v g " v j g " u g t x k e g

Funding

For livestock control Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f "* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Ranging and control	100% Public 0% Private	General rate based upon property capital value	The recovery of the private/exacerbator created costs of animal control is not readily achievable. Council will endeavour to increase recoveries of the activities where costs can be identified and targeted to individuals. Feral animal control will t g o c k p " c " e q u v " q p ratepayers.
Pounds	86% Public 14% Private	General rate based upon property capital value Fees, Fines and Pound charges	

Building Control

Activity Goal and Principal Objectives

The Building Control Activity Goal is:

- < An acceptable standard of building development within the District through the positive application of the Building Act 2004 and Act processes

E q w p e k n ø u " q d l g e v k x g u " c t g " v q <

1. Ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. Ensure new and existing buildings within the District comply with the appropriate standards and codes
3. Meet statutory deadlines for building consents processed under the Building Act 2004
4. Employ effective, user-friendly consent handling and associated administrative processes
5. Keep developers aware of issues that will affect their projects
6. Promote the construction of safe and healthy buildings and ensure they are maintained in a safe and sanitary state
7. Maintain a register of swimming pools within the District
8. Have policies and procedures in place for the completion of audit on building warrants of fitness to ensure that building owners are complying with the requirements of compliance schedules
9. Have policies and procedures in place for the completion of audit of independently qualified persons to ensure that they are performing in compliance with the Building Act 2004
10. Ensure adequate staff are employed to complete all of the above
11. Ensure staff receive adequate training to enable them to complete work to an acceptable standard
12. Ensure that Building Consent activities are carried out within budget

Community Outcomes

The community outcomes to which this activity primarily contributes to are:

1. A strong, prosperous and thriving economy
2. An environment that is appreciated, protected and sustained for future generations
3. A safe and secure community
4. A lifetime of good health and wellbeing

Service Levels and Targets

1. Accreditation as a Building Consent Authority obtained (either directly or indirectly) by 2013
2. No compliance issues raised by the Building Consents Authority
3. P q " c e v w c n " q t " r q v g p v k c n " e n c k o u " c i c k p u v " v j g " E q w p e k n " p q v
4. Number of consents still needing Code of Compliance Certificate ô 797 target for 2009
5. No unfenced or non-complying swimming pools identified during the year
6. No earthquake prone or unsanitary buildings non-compliant
7. No illegal or unauthorised buildings or instances of illegal or unauthorised building work identified during the year
8. No instances where legal proceedings have been taken against, or have been threatened to be taken against, the Council, alleging that it has acted unlawfully or has been negligent in the exercise of its responsibilities
9. The agreed level of service achieved with the total cost being met from fees and charges and no rate input, except for E q w p e k n ø u " u v c v w v q t { " c f o k p k u v t c v k x g " f w v k g u " * c p f " v j g p " budget)
10. 100% of consents processed within the prescribed times

Funding

For building control Council have determined the following revenue and funding regime as part of their ð T g x g p w g " c p f " **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Building Inspection Statutory administration	100% Public 0% Private	General rate based upon property capital value	Benefit accrues to community as a whole in terms of meeting statutory requirements and standards.
Consent inspection	0% Public 100% Private	Fees and charges	Benefits accrue entirely and directly to the consent holder

Liquor Control

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements
2. To ensure liquor control produces positive health outcomes for the community as a whole
3. Ensure appropriate resources are available to meet the legislative requirements of the activity
4. Monitor activity to ensure interventions are resulting in the maintenance/improvement of a safe living environment and community outcomes are being met

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. An environment that is appreciated, protected and sustained for future generations
2. A safe and secure community
3. A lifetime of good health and wellbeing

Service Levels and Targets

1. No known unlicensed liquor premises or other activities in contravention of the requirements of the Sale of Liquor Act 1989
2. No situations where licenses have had to be suspended or revoked during the year
3. Agreed level of service achieved with the total cost being met from fees and charges, and an input from the general rate that was not greater than the amount provided for in the approved budget
4. Not less than 95% of all complaints dealt with within the specified timeframe

Funding

For liquor control/licensing Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p Financing Policy*.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Liquor Control/Licensing Statutory administration	64% Public 36% Private	General rate based upon property capital value User fees and charges	Legislative limits are such that Council must recover the unfunded portion of user fees and charges from rates.

Bylaw Enforcement

Activity Goal and Principal Objectives

1. To ensure that relevant legislation, regulations and bylaws are monitored and enforced such that Council meets its requirements

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. An environment that is appreciated, protected and sustained for future generations
2. A safe and secure community
3. A lifetime of good health and wellbeing

Service Levels and Targets

1. C " t g x k g y " q h " c n n " q h " v j g " E q w p e k n ø u " d { n c y u " e q o r n g v g f " d { "
2. No occasions when Council has had to formally enforce compliance with any of its bylaws, or institute legal action under them during the year
3. P q " E q w t v " f g e k u k q p u " c i c k p u v " v j g " E q w p e k n " q p " v j g " d c u k u " been, unreasonable or ultra vires
4. Agreed level of service achieved within the approved budget for the year
5. Not less than 95% of all complaints dealt with within the specified timeframes

Funding

For bylaw/parking control Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p j* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Bylaw/Parking control Statutory administrative duties and policy	95% Public 5% Private	General rate based upon property capital value User fees and charges	The administrative duties associated with bylaw activities conferred a wide public benefit with a small residual private benefit.
Bylaw enforcement	80% Public 20% Private	General rate based upon property capital value User fees and charges	Enforcement is in response to public demand

Safer Communities

Activity Goal and Principal Objectives

1. The WISP (Wairoa Intel Safer Community Partnership) information system is managed in a timely and accurate manner
2. At least 8 safer community meetings are conducted annually

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A safe and secure community

Service Levels and Targets

1. A continuously reducing number of offences in total and by type
2. Agreed level of service achieved within the approved budget for the year
3. 80% of residents identify Wairoa as definitely or mostly a safe place to live in the annual survey

Funding

For safer communities Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p f "* **Financing Policy**.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Safer Communities		100% Uniform Annual General Charge	This activity is funded by way of contracts with the Crime Prevention Unit of the Ministry of Justice and other contracts of a similar nature. Any portion not covered by contract income will be funded by rates

Emergency Management

Activity Goal and Principal Objectives

The activity goal is to promote and protect the safety of the community. The principal objectives of the Emergency Management Activity are to ensure:

1. Relevant legislation, regulations and bylaws are monitored and enforced so that Council meets legislative requirements
2. Communities are well prepared for emergencies
3. Communities are responsible with respect to rural fire and civil defence activities and/or emergencies
4. There is an appropriately resourced and trained network of volunteers for Emergency Management purposes
5. There is appropriate leadership in an emergency/adverse event with quick response times and effective decision-making

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A lifetime of good health and wellbeing
2. A safe and secure community
3. An environment that is appreciated, protected and sustained for future generations

Service Levels and Targets

1. Warden Groups are established in all Civil Defence sectors
2. Communities have a high level of awareness of civil defence and rural fire matters and are prepared for any eventuality
3. Community Rescue Teams and Warden Groups are established and trained
4. A designated representative attends 80% of emergency management and rural fire meetings
5. Rural Fire Plan maintained and meets statutory and local requirements
6. The Hawkes Bay Civil Defence Emergency Management Group Plan is reviewed and/or amended as required
7. T g u r q p u g " r n c p u " c p f " U Q R ø u " c t g " e w t t g p v " c p f " t g h n g e v " r g t e
8. Volunteers and Council staff are sufficiently trained to respond to civil defence/rural fire tasks/responsibilities
9. The Hawkes Bay CDEM Group has approved local Controllers
10. Non-declared and declared events are responded to and recovered from efficiently and affectively in accordance with Hawkes Bay CDEM Plans
11. The level of fire response required is determined and appropriate measures implemented in accordance with the Wairoa Rural Fire Authorities Rural Fire Plan
12. All preventative maintenance, renewals and other programmed works are completed on time and within budget
13. 100% of rural fire costs recovered
14. Claims on the National Rural Fire-Fighting Fund are successful
15. All annual subsidies are received
16. Council offices are open during the hours displayed
17. All correspondence, calls and/or complaints are responded to within established timeframes
18. A Duty Officer is on call 24/7 for 365 days of the year
19. Customer satisfaction rates, and resolution of enquiries at first point of call, are at an acceptable level, or improving

Funding

For emergency management Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p*
Financing Policy.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Emergency Management Civil Defence	100% Public 0% Private	General rate based upon property capital value	Costs incurred in the civil defence and fire activities are as a consequence of statutory and other requirements. The beneficiaries are all of the F k u v t k e v ø u " t g u k f properties that they own.
Fire Control	100% Public 0% Private	General rate based upon property capital value	

PLANNING & REGULATORY

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET		COSTS	REVENUE	NET COST	2008/09	
2007/08		2008/09	2008/09	2008/09	PER LTCCP	VARIANCE
256,885	Resource Planning	265,680	16,990	248,690	230,529	18,161
126,380	Environmental Health	122,040	12,900	109,140	128,374	(19,234)
12,180	Dog Control	149,150	142,170	6,980	11,954	(4,974)
95,160	Livestock Control	94,150	1,060	93,090	92,609	481
138,830	Building Inspection	322,480	252,920	69,560	72,160	(2,600)
14,810	Liquor Licensing	24,880	12,740	12,140	16,752	(4,612)
22,240	Bylaw Enforcement	3,050	1,060	1,990	7,293	(5,303)
42,830	Safer Communities	61,840	-	61,840	42,490	19,350
271,100	Emergency Management	283,680	10,500	273,180	248,848	24,332
980,415		1,326,950	450,340	876,610	851,009	25,601

Funded by					
847,525	Rates		753,520	823,123	(69,603)
93,090	Reserves		83,190	3,186	80,004
39,800	Depreciation not funded		39,900	24,700	15,200
980,415			876,610	851,009	25,601

Projects					
-	Regulatory - vehicle purchase	-	-	50,000	(50,000)
-	Regulatory - dog control	-	-	-	-
65,000	Emergency Management	-	-	5,310	(5,310)
65,000		-	-	55,310	(55,310)

Funded by					
-	Rates	-	-	-	-
50,000	Reserves	-	-	35,310	(35,310)
15,000	Asset Sales	-	-	20,000	(20,000)
65,000		-	-	55,310	(55,310)

Activity Group Six LEADERSHIP & GOVERNANCE

1. Community Representation
2. Maori Liaison
3. Economic Development

Community Representation

Activity Goal and Principal Objectives

1. To ensure participation in the provision of effective representation and governance for and on behalf of the District
2. To ensure the provision of triennially elected Council of one Mayor and six representatives
3. To ensure people participate in the decision-making processes of the elected Council and regular opportunities are provided for community involvement and participation
4. V q " g p u w t g " E q w p e k n " c p f " E q w p e k n n q t " t g r t g u g p v c v k x g u ø " t q n the whole community
5. To ensure the effective and efficient servicing of the Council
6. To ensure the timely provision of advice and understanding on issues relevant to Maori and Tangata Whenua

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy
2. A safe and integrated transport system
3. A community that values and promotes its culture and heritage
4. Safe and accessible recreational facilities
5. Supportive, caring and valued communities
6. Strong district leadership and a sense of belonging
7. A safe and secure community
8. A lifetime of good health and wellbeing
9. An environment that is appreciated, protected and sustained for future generations

Service Levels and Targets

1. One Mayor and six representatives elected at triennial elections
2. Councillors are appointed to Standing Committees of the Council and other such committees as required
3. Meetings of Council are scheduled, advertised and conducted on the advertised day
4. Public meetings scheduled as required
5. Elected representatives attend all meetings of Council and where they are absent, a formal leave of absence has been applied for prior to the meeting
6. Business conducted in confidence is kept to a minimum, and where decisions are deemed to not be of a sensitive nature, confidential items are released as public information
7. V j g t g " c t g " p q " e q o r n c k p v u " c d q w v " v j g " s w c n k v { " q h " E q w p e k n ø u " I q x g t p c p e g " u v c v g o g p v " k u " e n g c t . " w p f g t u v c p f c d E q w p e k n ø u " E q f g " q h " E q p f w e v . " R q n k e k g u " c p f " q v j g t " u w e j " f E q w p e k n ø u " y g d u k v g
8. E q w p e k n ø u " I q x g t p c p e g " u v c v g o g p v " k u " e n g c t . " w p f g t u v c p f c d
9. E q w p e k n ø u " E q f g " q h " E q p f w e v . " R q n k e k g u " c p f " q v j g t " u w e j " f E q w p e k n ø u " y g d u k v g
10. Council activities meet legislative requirements
11. There are no reported instances of Council misconduct
12. Responsibility for leadership of the Council, the community and partnerships is shared between Councillors and the Executive
13. The roles of Councillors, the Chief Executive Officer and all other Officers of the Council are clearly defined
14. Senior Managers engage openly and honestly with staff and communication is regular
15. No justifiable complaints that the Council did not publicly consult via the special consultative procedure when it was legally required to do so
16. Opportunities are provided for community groups, ratepayers, tangata whenua and stakeholders to fully participate in consultation and the development and fostering of community outcomes
17. No justifiable complaints that Council did not give sufficient consideration to the views and preferences of affected or interested parties when making a decision on Council matters
18. Council has a proven record of adjusting its services as a result of consultation, and achieving an improved service
19. Agreed levels of service are achieved within budget

20. With the exception of public holidays, council offices will be open Monday through Friday 9am to 4.30pm
21. Response time to customer enquiries will be as follows: Telephone calls (1 working day); Reception (15 minutes); Submissions, letters, faxes, emails (8 working days)
22. Customer information is provided in clear, understandable and suitable formats and meets customer needs

Funding

For community representation Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Community representation	100% Public 0% Private	Uniform Annual General Charge	Because the Wairoa District Council is representative of all of the district and the benefits are available to all citizens, the Council believes there is a 100% public benefit.

Maori Liaison

Activity Goal and Principal Objectives

The principal goal of Maori Liaison is to provide qualified strategic and social policy advice on matters that impact on Tangata Whenua, and the wider Maori Community, to Council and Management in the pursuit of sound well-founded decisions

The principal objectives of Maori Liaison are to ensure:

1. All Council decisions on matters that impact on Tangata Whenua and the Maori Community are supported by robust analysis covering the four well beings
2. Decisions are evidence based, transparent and future focussed
3. Tangata Whenua and the Maori Community are included in Council decision-making processes
4. Decisions and policies of Council are clearly communicated publicly and internally regarding matters that impact on Tangata Whenua and the Maori Community

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A community that values and promotes its culture and heritage

Service Levels and Targets

1. Marae have a nominated representative on the Wairoa District Council Maori Standing Committee
2. All recommendations of nomination and appointment are forwarded to a full meeting of Council
3. Councillor nominations for representation are forwarded to, and approved by, the Maori Committee
4. Meetings of the Maori Committee are scheduled, advertised and conducted on the advertised day
5. Opportunities are provided for the Maori Committee to gain an understanding of Council business and operations
6. Reports and advice are provided within agreed timeframes
7. Meetings of Council do not offend Maori as relating to Kawa
8. Established processes provide opportunities for Maori to contribute to the decision making process
9. Consultation meetings and hui relating to Iwi, Hapu Marae and the wider community are scheduled as required
10. Tangata Whenua are not embarrassed or offended by the actions or inactions of Council staff and members
11. Employees of Council are comfortable dealing with Maori and Maori issues
12. Agreed levels of service are achieved within budget
13. With the exception of public holidays, council offices will be open Monday through Friday 9am to 4.30pm
14. Response time to customer enquiries will be as follows: Telephone calls (1 working day); Reception (15 minutes); Submissions, letters, faxes, emails (8 working days)

Funding

For the Maori liaison activity Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c l* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Maori Liaison	100% Public 0% Private	Uniform Annual General Charge	The Council is committed to providing the best possible representation for the Maori Community. The Council believes that the services of an in-house Maori liaison officer and the continuance of the Maori Committee are vital to ensure a direct connection with the process of focusing the E q w p e k n ø u " f g n k x g t to Maori. The benefit is 100% public as the result of effective Maori liaison and equitable delivery of Council services to Maori will be the equal provision of all services to all members of the community.

Economic Development

Activity Goal and Principal Objectives

Economic Development Council will:

1. Ensure transport and infrastructure planning is co-ordinated for each community
2. Ensure active participation in the Tairāwhiti Development Partnership and achievement of key Partnership outcomes
3. Ensure Council plans and processes support the development of strategies for sustainable economic development
4. Support programmes aimed at restoring the productivity of Māori land and other marginal land types
5. Ensure the local delivery of national business development programmes
6. Encourage local networking and clusters
7. Attract new investment
8. Continue to provide a Visitor Information Centre
9. Develop visitor and recreational amenities
10. Maintain funding support for destination marketing
11. Ensure responsible environmental practices are encouraged
12. Encourage enhancement of the town centre to ensure Wairoa retains an attractive retail centre

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy

Service Levels and Targets

1. An increase of 5% per annum in visitors to the Visitor Information Centre
2. An annual reduction in, or at least no increase in, the number of unemployed compared with the end of the previous year
3. Achievement of the following key **regional** targets from the Tairāwhiti Development Partnership Strategic Plan
 - a. 150 more retrofits/new houses built per annum
 - b. New wood processing mills operating in Ruatoria, Gisborne, Wairoa, to triple capacity and triple value by processing
 - c. 100% increase in the number of people employed in the forestry and wood processing industry
 - d. Land productivity lifted 5% per annum (50% over ten years) with net profit per hectare at least \$3,000
 - e. Tourism +10% increase in visitor nights; 10% increase in spend per annum
4. Agreed level of service achieved for not more than the approved budget for the year
5. The Council is satisfied that it (or the relevant community group) has received during the year all of the financial assistance to which it (or they) were entitled, in order to assist the economic development of the District and the Region
6. All complaints dealt with within the prescribed timeframes

Funding

For the funding of economic development Council have determined the following revenue and funding regime as part of their

Annual Plan 2008-2009

Activity	Public/Private Benefit division	Charging Mechanism	Details
Economic Development	100% Public 0% Private	30% funded from Uniform Annual General Charge and 70% funded from General rate based on property capital value	Council concluded that identification of the private beneficiaries for this activity was not practicable and that the total costs should be funded from a property based valuation rate. Consideration is to be given to the separation of Tourism development from the District development for funding policy purposes.

LEADERSHIP & GOVERNANCE

Forecast Statement of Cost of Service for the year ending 30 June 2009

BUDGET		COSTS	REVENUE	NET COST	2008/09	VARIANCE
2007/08		2008/09	2008/09	2008/09	PER LTCCP	
1,024,480	Community Representation	1,049,700	-	1,049,700	1,009,212	40,488
86,410	Maori Liaison	86,900	-	86,900	89,017	(2,117)
172,690	Economic Development	238,090	-	238,090	284,861	(46,771)
<u>1,283,580</u>	Total	<u>1,374,690</u>	<u>-</u>	<u>1,374,690</u>	<u>1,383,090</u>	<u>(8,400)</u>
	Funded by					
1,283,580	Rates			1,264,690	1,383,090	(118,400)
-	Reserves			110,000	-	110,000
-	Depreciation not funded			-	-	-
<u>1,283,580</u>				<u>1,374,690</u>	<u>1,383,090</u>	<u>(8,400)</u>
	Projects					
-		-		-	-	-
<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
	Funded by					
-	Rates	-		-	-	-
-	Reserves	-		-	-	-
<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>

Activity Group Seven CORPORATE FUNCTIONS

1. Management
2. Administration
3. Financial Management
4. Property Management
5. Asset Management
6. Information Systems
7. Funds Management

Corporate Functions – Support Services

Activity Goal and Principal Objectives

1. To provide effective and efficient internal support services to all parts of Council
2. To assist all Council departments by means of support services to ensure that all statutory obligations are met
3. To actively support the implementation, development and enforcement of policy relating to support services
4. To provide a reliable information systems environment
5. To ensure Council is provided with sound financial information and advice, with a view to Council making reliable decisions on strategic direction

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. All outcomes

Service Levels and Targets

1. The adopted Annual Plan is available to the public by not later than 31st July each year
2. The adopted Annual Report is actually available to the public by not later than 30th November each year
3. Quarterly reporting of financial performance
4. Rates are collected with write-offs being less than 4%
5. Council is provided with regular reports on key risks and mitigation strategies (within 5-7 days)
6. Contractors impose no penalty for late payment
7. No uninsured losses and all claims processed
8. Archives, records and listings are readily accessible to management and staff without delay
9. No complaints against Council to the Privacy Commission or the Ombudsman
10. Website content is accessible, accurate, relevant and up to date at all times
11. Redevelopments or enhancements meet the satisfaction of users surveyed and within budget
12. The GIS is readily accessible to management and staff without delay
13. Information systems 99% available during business hours, except through malicious damage
14. No viruses or unauthorised users entering internal network resources
15. Disaster recovery measures are maintained and data can be recovered when it is deleted or corrupted accidentally, in a timely manner
16. New users added and given access to applications with minimal delay (within 2 days)
17. No justifiable complaints that interested or affected people were not consulted when they should have been or, if they were, were not told the full or correct story.
18. No mistakes in the LTCCP, Annual Plans, Annual Reports and any press releases or in other informative material issued to the public
19. No complaint against the Council upheld by the Ombudsman
20. P q " e q o r n c k p v u " c d q w v " v j g " E q w p e k n ø u " r w d n k e " e q o o w p k e c v k q
21. No complaints from Councillors, other internal staff or from others about reports being late, incomplete/insufficient or wrong
22. A schedule of all identified risks relating to these activities maintained up to date, all risk improvements that were planned for the past year achieved and a risk management plan for the ensuing year prepared
23. An up to date Business Continuity Plan in place for all of these activities (e.g. if the building was burnt down)
24. An up to date improvement plan for these activities in place. All of the improvements that were planned for the past year achieved and an improvement plan for the ensuing year prepared
25. All remuneration paid on time throughout the year and no payroll errors

26. No financial errors or problems (especially errors or problems that should have been identified earlier via the internal audit procedures)
27. No disputes with contractors on the basis that the correct tender processes were not followed
28. No industrial disputes
29. A stable trend in staff turnover
30. Increased participation in Council affairs by the public, community groups and Maori, as evidenced by returned completed surveys on various consultation matters and number of attendees at public consultation meetings
31. Periodic surveys of residents and of Maori indicate that there is an increasing awareness by them of the opportunities that there are for them to become involved in Council affairs and in the decision making process
32. Agreed levels of service are achieved for not more than the approved budget for the year
33. All identified support service opportunities will be pro-actively followed up vigorously
34. Council offices will be open during the hours displayed
35. All complaints will be dealt with promptly and properly \hat{o} verbal complaints within 1 day; written complaints within 3 days
36. All web queries are responded to promptly and properly within 3 working days
37. All correspondence, submissions and customer enquiries are responded to with established timeframes \hat{o} Telephone calls within 1 working day; reception within 15 minutes and letters, faxes, email and submissions within 8 working days
38. Internal and external customers are provided with archived information within allocated timeframe \hat{o} 3 hours internal/20 days external
39. Requests for release of information from GIS work order requests are actioned in a timely manner and the data provided meets the stated requested need of the client
40. Customer information is provided in clear, understandable and suitable formats and meets customer needs
41. Customer satisfaction rates and resolution of enquiries at first point of call, are at an acceptable level, or improving

Funding

For management activities Council have determined the following revenue and funding regime as part of their *ō T g x g p w g " c p J* **Financing Policy.**

Activity	Public/Private Benefit division	Charging Mechanism	Details
Management	100% Public 0% Private	Overhead recovery over non service cost centres	All related costs are included in overheads which are absorbed within Council operational costs

SUPPORT SERVICES

Forecast Statement of Operating Costs and Revenue for the year ending 30 June 2009

BUDGET 2007/08		COSTS 2008/09	REVENUE 2008/09	NET COST 2008/09	2008/09 PER LTCCP	VARIANCE
192,850	Management	226,070	-	226,070	176,194	49,876
618,040	Administration	720,900	7,000	713,900	577,177	136,723
671,320	Finance	731,800	21,000	710,800	663,822	46,978
457,690	Information Services	440,240	-	440,240	466,627	(26,387)
513,400	Engineering Services	521,300	-	521,300	443,110	78,190
106,000	Regulatory Management	-	-	-	108,946	(108,946)
<u>2,559,300</u>		<u>2,640,310</u>	<u>28,000</u>	<u>2,612,310</u>	<u>2,435,876</u>	<u>176,434</u>
	Funded by					
-	Reserves			-	-	-
	Rates			50,000	-	50,000
2,559,300	Overhead Allocation			2,562,310	2,435,876	126,434
<u>2,559,300</u>				<u>2,612,310</u>	<u>2,435,876</u>	<u>176,434</u>
	Projects					
86,000	Information Services			39,270	72,000	(32,730)
-	Engineering			-	50,000	(50,000)
19,000	Administration			35,000	10,000	25,000
<u>105,000</u>				<u>74,270</u>	<u>132,000</u>	<u>(57,730)</u>
	Funded by					
	Rates			25,000		
-	Asset Sales			-	25,000	(25,000)
105,000	Reserves			49,270	107,000	(57,730)
<u>105,000</u>				<u>74,270</u>	<u>132,000</u>	<u>(82,730)</u>

This statement records the cost of operating Council's administrative and support functions and other costs not directly attributable to any activity. These costs are all allocated via the overhead allocation process to the significant activities so that the net cost of Support Services is nil

Funds Management

Activity Goal and Principal Objectives

1. To maintain adequate cash reserves as a prudent public entity
2. To invest in equity, property and treasury investments to maximise return on investment
3. To invest in equity, property etcetera to meet the strategic and social needs of the district

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. All Outcomes

Service Levels and Targets

1. Quarterly reports on investments provided to Council
2. Regular reporting to Council on key investment targets
3. Interest income meets or exceeds budgeted level
4. The level of service was achieved for not more than the approved budget for the year
5. No complaints from Councillors, internal staff or from others about reports being late, incomplete, insufficient or wrong
6. No financial errors or problems (especially errors or problems that should have been identified earlier via the internal audit procedures)
7. All complaints dealt with within the prescribed timeframes

Funding

For funds management activities Council have determined the following revenue and funding regime as part of their *ō T g x g p w g* and *Financing Policy*.

Activity	Public/Private Benefit division	Charging Mechanism	Details
Funds Management	0% Public cost 0% Private cost 100% Public Benefit	Interest on funds invested	The purpose is to generate a positive return on funds invested for the ratepayers of the Wairoa district

Property Management

Activity Goal and Principal Objectives

1. Investments made in absence of commercial investors
2. Investments disposed of as circumstances change

Community Outcomes

The community outcomes to which this activity primarily contributes are

1. All outcomes

Service Levels and Targets

1. Report to Council on any new investments (every 6-12 months)
2. Report to Council on any investments to be sold (every 6-12 months)
3. Quarterly reporting of financial performance
4. The level of service was achieved for not more than the approved budget for the year
5. No complaints from Councillors, internal staff or from others about reports being late, incomplete, insufficient or wrong
6. No financial errors or problems (especially errors or problems that should have been identified earlier via the internal audit procedures)
7. All complaints dealt with within the prescribed timeframes

Funding

For property management activities Council have determined the following revenue and funding regime as part of their

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Activity	Public/Private Benefit division	Charging Mechanism	Details
Corporate property	100% Public 0% Private	General rate based upon land value	Council owned and occupied property was identified as conferring public benefits and all related costs are included in overheads that are absorbed within Council operational costs

CORPORATE & FUNDS MANAGEMENT

Forecast Statement of Operating Costs and Revenue for the year ending 30 June 2009

BUDGET 2007/08	COSTS 2008/09	REVENUE 2008/09	NET COST 2008/09	2008/09 PER LTCCP	VARIANCE
(91,650) Commercial Properties	8,710	33,500	(24,790)	(12,707)	(12,083)
65,700 Sundry Property	173,870	128,200	45,670	55,372	(9,702)
(1,149,628) Funds Management	25,000	1,267,300	(1,242,300)	(1,173,300)	(69,000)
(400,000) Dividends	-	250,000	(250,000)	(250,000)	-
(30,000) Corporate	80,500	70,500	10,000	(73,880)	83,880
<u>(1,605,578)</u>	<u>288,080</u>	<u>1,749,500</u>	<u>(1,461,420)</u>	<u>(1,454,515)</u>	<u>(6,905)</u>
Less Internal Reallocation	110,700	110,700			
	<u>177,380</u>	<u>1,638,800</u>			
Funded by					
(851,578) Rates			(718,920)	(710,449)	(8,471)
13,000 Depreciation not funded			13,000	11,434	1,566
(767,000) Reserves			(755,500)	(755,500)	-
<u>(1,605,578)</u>			<u>(1,461,420)</u>	<u>(1,454,515)</u>	<u>(6,905)</u>

Description of Statement

This statement records the operating costs and revenues of Investments owned by the Council

Projects					
30,000 Corporate Property			-	-	-
- Commercial Properties			-	-	-
12,700 Sundry Property			-	26,285	(26,285)
<u>42,700</u>			<u>-</u>	<u>26,285</u>	<u>(26,285)</u>
Funded by					
42,700 Reserves			-	26,285	(26,285)
Rates			-	-	-
<u>42,700</u>			<u>-</u>	<u>26,285</u>	<u>(26,285)</u>

Activity Group Eight TRADING ACTIVITIES

1. Commercial Property
2. Council Controlled Organisations

Commercial Property

Activity Goal and Principal Objectives

1. To provide a satisfactory return on each investment
2. Investments made in the absence of commercial investors
3. Investments disposed of as circumstances change

Community Outcomes

The community outcomes to which this activity primarily contributes are:

1. A strong, prosperous and thriving economy

Service Level and Targets

1. A return on each investment of not less than 7%
2. Investments disposed of as circumstances change
3. Investments made in the absence of commercial investors.
4. The level of service was achieved for not more than the approved budget for the year
5. No more than the number of requests for service than in the previous year
6. All preventative maintenance, renewals and other programmed works are completed on time and within budget
7. Compliance with all health and safety and fire safety requirements
8. No complaints from Councillors, internal staff or from others about reports being late, incomplete, insufficient or wrong
9. No financial errors or problems (especially errors or problems that should have been identified earlier via the internal audit procedures)
10. All complaints dealt with within the prescribed timeframes

Funding

For property management activities Council have determined the following revenue and funding regime as part of their

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Activity	Public/Private Benefit division	Charging Mechanism	Details
Commercial Properties	0% Public cost 100% Private cost 100% Public Benefit	Commercial rents and leases	The purpose is to generate a positive return on equity invested for the ratepayers of the Wairoa district

Council Controlled Organisations

Principle Objectives

1. To ensure the company is profitable and all financial targets are met
2. To ensure the company has a positive cash flow
3. To ensure the governance of the company is effective

Service Levels and Targets

1. To achieve target net profit, being \$804,000 for 2008/2009
2. To provide a dividend of 50% of tax paid profit
3. Maintain a return on equity of 13.20%
4. Maintaining a current ratio > 1 (current assets/current liabilities)
5. Cost of debt servicing to be less than 20% of revenue (interest/total sales)
6. Maintain a 45% equity ratio (equity/total assets)

Funding

For Council controlled organisations there should be no Council funding involved other than the initial equity invested

Activity	Public/Private Benefit division	Charging Mechanism	Details
Council controlled organisations	0% Public Cost 100% Private Cost 100% Public Benefit	Commercial revenues from activities undertaken	The purpose is to generate a positive return on equity invested for the ratepayers of the Wairoa district

PROSPECTIVE FINANCIAL STATEMENTS

- ◊ Statement of Financial Performance
- ◊ Statement of Financial Position
- ◊ Statement of Changes in Equity
- ◊ Statement of Cash Flows
- ◊ Proposed Project Expenditure
- ◊ Reserves
- ◊ Accounting Policies
- ◊ Funding Impact Statement

PROSPECTIVE INCOME STATEMENT

For the year ending 30 June 2009

BUDGET 2007/08		BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
	REVENUES			
8,049,018	Rates	8,691,953	9,184,498	(492,545)
6,469,700	Subsidies	11,148,380	9,001,386	2,146,994
70,000	Petrol Tax	70,000	70,000	-
1,863,246	Fees and Charges	1,771,440	1,559,938	211,502
1,803,768	Investment Income	1,568,800	1,518,416	50,384
<u>18,255,732</u>		<u>23,250,573</u>	<u>21,334,238</u>	<u>1,916,335</u>
-				-
<u>18,255,732</u>		<u>23,250,573</u>	<u>21,334,238</u>	<u>1,916,335</u>
	EXPENDITURE			
3,013,032	Water Services	3,141,322	2,557,009	584,313
968,390	Solid Waste	1,016,700	2,181,566	(1,164,866)
8,443,390	Transport	8,528,450	8,008,277	520,173
1,686,692	Community Facilities	1,852,153	1,650,181	201,972
1,383,755	Planning & Regulatory	1,326,950	1,258,594	68,356
1,303,180	Leadership & Governance	1,374,690	1,383,090	(8,400)
227,690	Investments	96,880	98,401	(1,521)
40,500	Corporate	130,500	35,500	95,000
<u>17,066,629</u>		<u>17,467,645</u>	<u>17,172,618</u>	<u>295,027</u>
1,189,103	Net Surplus (Deficit) on Operations	5,782,928	4,161,620	1,621,308
162,000	Plus Profit on sale fixed assets	-	-	
5,800	Plus Revaluation increase	-	5,600	
<u>1,356,903</u>		<u>5,782,928</u>	<u>4,167,220</u>	

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

BUDGET 2007/08		BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
162,726,982	Balance at 1 July	164,083,885	159,952,029	4,131,856
<u>1,356,903</u>	Plus: Net Surplus(Deficit) on Operations	<u>5,782,928</u>	<u>4,167,220</u>	<u>1,615,708</u>
164,083,885	(Total recognized revenues and expenses) adjustment	169,866,813	164,119,249	5,747,564
				-
<u>164,083,885</u>	Balance at 30 June	<u>169,866,813</u>	<u>164,119,249</u>	<u>5,747,564</u>

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

For the year ending 30 June 2009

BUDGET 2007/08	Notes	BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
CURRENT ASSETS				
1,210,684	Cash and cash equivalents	2,553,380	3,441,319	(887,939)
13,224	Inventories	13,224	13,224	-
3,908,000	Trade & other receivables	3,700,000	3,809,638	(109,638)
-	Available for sale financial asset	-	-	-
3,799,227	Financial assets at fair value	2,875,000	4,281,569	(1,406,569)
<u>8,931,135</u>	Total Current Assets	<u>9,141,604</u>	<u>11,545,750</u>	<u>(2,404,146)</u>
LESS CURRENT LIABILITIES				
3,696,000	Trade & other payables	4,330,000	3,895,430	434,570
350,000	Current Portion - Term Liabilities	350,000	270,000	80,000
<u>4,046,000</u>	Total Current Liabilities	<u>4,680,000</u>	<u>4,165,430</u>	<u>514,570</u>
4,885,135	Working Capital	4,461,604	7,380,320	(2,918,716)
NON CURRENT ASSETS				
149,649,112	Property, Plant & Equipment	162,629,091	151,957,188	10,671,903
187,589	Loans & other receivables	155,503	620,206	(464,703)
1,250,000	Investments in Subsidiary	1,250,000	1,250,000	-
239,800	Investment Property	260,000	211,400	48,600
111,782	Biological asset - forestry	133,123	142,792	(9,669)
	Intangible Assets	28,604		28,604
22,992	Available for sale financial assets	22,992	22,992	-
9,415,475	Financial assets at fair value	7,125,000	10,610,846	(3,485,846)
<u>165,761,885</u>		<u>176,065,917</u>	<u>172,195,744</u>	<u>3,870,173</u>
LESS TERM LIABILITIES				
500,000	Term Debt	5,168,000	7,196,541	(2,028,541)
1,178,000	Provisions for other liabilities	1,031,104	879,954	151,150
<u>164,083,885</u>	Net Assets	<u>169,866,813</u>	<u>164,119,249</u>	<u>5,747,564</u>
Represented by				
164,083,885	Equity & Reserves	169,866,813	164,119,249	5,747,564
<u>164,083,885</u>		<u>169,866,813</u>	<u>164,119,249</u>	<u>5,747,564</u>

PROSPECTIVE STATEMENT OF CASH FLOWS

For the year ending 30 June 2009

BUDGET 2007/08	Notes	BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
OPERATING ACTIVITIES				
Cash will be provided from				
8,049,018	Rates 3	8,691,953	9,184,498	(492,545)
400,000	Dividends Received	250,000	250,000	-
1,174,628	Interest Received	1,267,300	1,174,625	92,675
8,632,086	Other revenue	13,041,320	10,725,115	2,316,205
<u>18,255,732</u>		<u>23,250,573</u>	<u>21,334,238</u>	<u>1,916,335</u>
Cash will be applied to				
17,066,629	Operations Expenditure	17,467,645	17,172,618	295,027
3,545,624	Less Depreciation	3,644,480	3,752,584	(108,104)
47,636	Less Interest	237,223	531,544	(294,321)
13,473,369	Payments to Suppliers & Employees	13,585,942	12,888,490	697,452
47,636	Interest Paid	237,223	531,544	(294,321)
<u>13,521,005</u>		<u>13,823,165</u>	<u>13,420,034</u>	<u>403,131</u>
<u>4,734,727</u>	Net Cash Flow from Operations	<u>9,427,408</u>	<u>7,914,204</u>	<u>1,513,204</u>
INVESTING ACTIVITIES				
Cash will be provided from				
1,395,000	Sale of Assets	-	45,000	(45,000)
2,837,631	Sale of Short term Investments	2,791,995	1,763,019	1,028,976
<u>4,232,631</u>		<u>2,791,995</u>	<u>1,808,019</u>	<u>983,976</u>
Cash will be applied to				
7,823,646	Asset purchases & formation	14,661,157	12,241,278	2,419,879
21,672	Increase in Loans & Advances	15,000	161,386	(146,386)
3,358,061	Investments purchased	3,244,212	2,796,411	447,801
<u>11,203,379</u>		<u>17,920,369</u>	<u>15,199,075</u>	<u>2,721,294</u>
<u>(6,970,748)</u>	Net Cash Flows from Investing	<u>(15,128,374)</u>	<u>(13,391,056)</u>	<u>(1,737,318)</u>
FINANCING ACTIVITIES				
Cash will be provided from				
500,000	Loans Raised	5,518,000	5,815,816	(297,816)
Cash will be applied to				
270,000	Loans Repaid	230,000	350,000	(120,000)
<u>230,000</u>	Net Cash Flows from Financing	<u>5,288,000</u>	<u>5,465,816</u>	<u>(177,816)</u>
<u>(2,006,021)</u>	Net Increase/(Decrease)	<u>(412,966)</u>	<u>(11,036)</u>	<u>(401,930)</u>
3,216,795	Plus opening bank balance	2,966,346	3,452,355	(486,009)
<u>1,210,774</u>	Bank balance at end of year	<u>2,553,380</u>	<u>3,441,319</u>	<u>(887,939)</u>

NOTES TO THE FINANCIAL STATEMENTS

Note 1 TERM DEBT

BUDGET 2007/08		BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
620,000	Term Debt as at 1 July	230,000	2,000,725	(1,770,725)
500,000	Loans raised during the year	5,518,000	5,815,816	(297,816)
<u>1,120,000</u>		<u>5,748,000</u>	<u>7,816,541</u>	<u>(2,068,541)</u>
270,000	Loans repaid during the year	230,000	350,000	(120,000)
<u>850,000</u>		<u>5,518,000</u>	<u>7,466,541</u>	<u>(1,948,541)</u>
97,589	Less Sinking Fund held	138,703	246,386	- 107,683
<u>752,411</u>	Net Term Debt as at 30 June	<u>5,379,297</u>	<u>7,220,155</u>	<u>(1,840,858)</u>
350,000	Term Debt payable during the following year	350,000	350,000	-
500,000	Term portion of Term Debt	5,168,000	7,116,541	(1,948,541)
<u>850,000</u>		<u>5,518,000</u>	<u>7,466,541</u>	<u>(1,948,541)</u>
Term portion of Term Debt due for payment or redemption in the following periods				
350,000	One to two years	270,000	270,000	-
150,000	Two to three years	270,000	270,000	-
-	Three to four years	250,000	250,000	-
-	Four to five years	220,000	220,000	-
-	Five years and over	4,508,000	6,106,541	
<u>500,000</u>		<u>5,518,000</u>	<u>7,116,541</u>	<u>-</u>

Public Debt is secured by rate in a dollar over all rateable property in the District

NOTE 2 RESERVES (included in Equity)

BUDGET 2007/08		BUDGET 2008/09	2008/09 PER LTCCP	VARIANCE
Special Funds Reserves				
13,371,025	Balance at 1 July	13,177,207	13,592,856	(415,649)
3,343,361	Transfer to Special Funds Reserve	2,488,712	3,253,811	(765,099)
432,000	Plus Interest on Special Funds Reserve	465,500		465,500
2,925,631	Transfer from Special Funds Reserve	2,701,995	2,220,419	481,576
<u>14,220,755</u>		<u>13,429,424</u>	<u>14,626,248</u>	<u>(1,196,824)</u>
	Commitments against Reserve Funds			
225,000	(Carried Forward)	225,000	-	-
Sinking Fund Reserve				
285,886	Balance at 1 July	123,703	368,820	(245,117)
50,000	Transfer to Sinking Fund Reserve	90,000	207,000	(117,000)
21,762	Plus Interest on Sinking Fund	10,000	39,386	(29,386)
260,059	Transfer from Sinking Fund Reserve	85,000	80,000	5,000
<u>97,589</u>		<u>138,703</u>	<u>535,206</u>	<u>(396,503)</u>
38,343,878	Asset Revaluation Reserve	32,927,484	32,589,153	338,331
<u>52,662,222</u>	TOTAL RESERVES	<u>46,495,611</u>	<u>47,750,607</u>	<u>(1,254,996)</u>

EXPLANATORY NOTE ON RESERVES

Special Funds Reserves

These funds have been established by Council to provide for future liabilities. Special funds established to date are as under:

- District Development Reserve
- Public Debt Repayment Reserve
- Restructuring/Retirement Reserve
- Vehicle and Asset Replacement Reserve
- Tuai Village Reserve
- Information Systems Reserve
- Disaster Recovery/Self Insurance Reserve
- Water Production Reserve
- Asset Depreciation Reserves
- Wairoa Township Infrastructural Reserve
- Depreciation Reserves (Infrastructural Assets)

Sinking Fund Reserves

These reserves were established under statutory obligations as required when loans were raised. These funds may only be used to retire the particular loan for which they were established. With the changes to the LGA 1974 in 1996 with the introduction of the Local Government Amendment (No 3) Act this statutory obligation to establish sinking funds has been removed. Council continues to provide for debt repayment by this means.

Asset Revaluation Reserve

This reserve was established as a result of the revaluation of Council's Assets as at 30 June 1993, 1997, 1999, 2002 and 2006.

This reserve recognises the increase in value of those assets and may not be able to be converted to cash due to the restrictions placed on many of Council's assets.

Note 3 FORECAST STATEMENT OF RATING ACCOUNT
For the year ending 30 June 2009

BUDGET		BUDGET	2008/09	
2007/08		2008/09	PER LTCCP	VARIANCE
1,725,000	Rates outstanding July 1	1,725,000	1,725,000	-
172,500	Penalty applied on arrears (10%)	172,500	172,500	-
<u>1,897,500</u>		<u>1,897,500</u>	<u>1,897,500</u>	<u>-</u>
9,236,248	Rates to be levied	9,974,016	10,539,211	(565,195)
130,000	Penalties to be applied (current Rates)	130,000	130,000	-
5,000	Legal costs charged	5,000	5,000	-
<u>11,268,748</u>		<u>12,006,516</u>	<u>12,571,711</u>	<u>(565,195)</u>
9,205,145	Less rate collections	9,928,447	10,482,560	(554,113)
150,000	Arrears collection	150,000	150,000	-
125,000	Non collectable	125,000	125,000	-
70,000	Discounts	70,000	70,000	-
<u>1,718,603</u>	Rates outstanding 30 June	<u>1,733,069</u>	<u>1,744,151</u>	<u>(11,082)</u>
	Rate Revenue Reconciliation			
9,205,145	Rates collected (incl GST)	9,928,447	10,482,560	(554,113)
150,000	Arrears collected (incl GST)	150,000	150,000	-
<u>9,055,145</u>		<u>9,778,447</u>	<u>10,332,560</u>	<u>(554,113)</u>
1,006,127	Less GST @ 12.5%	1,086,494	1,148,062	(61,568)
<u>8,049,018</u>	Rate revenue requirement	<u>8,691,953</u>	<u>9,184,498</u>	<u>(492,545)</u>

Note

The projected arrears outstanding at 30/6/2009 represent uncollected rates plus penalties thereon for the period 1/7/02 to 30/6/2009. Actual write off of rates represent approximately 2% of the rates levied in any one year

Note 4 Funding of the operating (deficit)/surplus disclosed in the Prospective Income Statement is via:

	2008/09	2008/09	VARIANCE
		PER LTCCP	
	<u>5,782,928</u>	<u>4,161,620</u>	<u>1,621,308</u>
Funding Source			
Depreciation not funded	1,502,488	1,559,573	(57,085)
Renewals funded by rates	(73,875)	(147,250)	73,375
Adjustment to equity	-	-	-
Capital subsidy	(7,443,331)	(5,575,767)	(1,867,564)
Reserve funding	231,790	1,824	229,966
	<u>(5,782,928)</u>	<u>(4,161,620)</u>	<u>(1,621,308)</u>

PROPOSED PROJECTS/INITIATIVES

The following projects/initiatives have been considered by Council as priority projects and are included in the 2008-/09 Annual Plan

PROJECT/INITIATIVE	PROJECTED COST	FUNDING SOURCE
Library ô Book Purchases	45,000	Depreciation Reserves
Library ô Replace upper windows	21,800	Depreciation Reserves
Parks & Reserves ô Renewals	38,000	Depn Reserve/Tuai Reserve
Parks & Reserves ô Upgrade Netball Court	50,000	District Development Fund
Community ô HB Healthy Homes Project	15,000	District Development Fund
Economic Dev ô Wairoa Promotion DVD	10,000	District Development Fund
Pensioner Housing ô Repainting	8,000	Rates
Cemetery ô Planting & new Beams	11,000	District Development Fund
Planning ô Reserves Management Plans	50,000	District Development Fund
Planning ô Mahia Archaeology Project	25,000	District Development Fund
Emergency Management ô Community Rescue Team	5,000	District Development Fund
Subsidised Roding Renewals	2,020,956	U w d u k f { 1 F g r ø p " T g u g t x g u
Subsidised Roding ô Regional Projects	2,150,000	100% subsidised
District Roding ô New Footpaths	105,000	District Development Fund
District Roding ô Footpath renewal	50,000	Depreciation Reserve
Sewerage ô Renewals	257,000	Depreciation Reserves
Sewerage ô New Aerator, Wairoa	70,000	District Development Fund
Sewerage ô UV Treatment, Tuai	15,000	District Development Fund
Sewerage ô Consultancy Mahia Scheme	200,000	Loan
Sewerage ô Mahia Scheme	8,508,316	Subsidy/Loan
Stormwater ô Pipelines Mahia	474,500	Loan
Stormwater ô Piping Open Drains Wairoa	110,000	Loan
Water Reticulation ô Renewals	73,340	Depreciation Reserves
Water Production ô Renewals	161,800	Depreciation Reserves
Waste Management ô Reseal landfill road	40,000	Depreciation Reserves
Dog Control ô new vehicle	30,000	District Development Fund
Admin ô Archives Mandatory standards	25,000	Rates
Administration ô software renewal	10,000	Depreciation Reserves
Computer Services Renewals	38,070	Depreciation Reserves
	<i>Total</i>	
		<u>\$14,617,782</u>

Reconciliation to LTCCP 2008/09 forecasts

Rates Requirement by Activity

	Annual Plan 2008/09	LTCCP 2008/09	Variance More/(Less)
Water Services A lower amount of depreciation is required than that forecast in the LTCCP due to the revaluation of the Water Assets in 2006. The proposed Tertiary Sewerage treatment project has been deferred while further information is sought , therefore loan repayments and interest costs for this project are not now required in this financial year	1,789,849	2,255,437	(465,588)
Waste Management The construction of a new cell has been deferred as it is now not expected to be necessary until the 2009/2010 year, therefore loan repayment and interest costs are not now required in this financial year	686,700	715,237	(28,537)
Transport Council has made a decision to fund part of the transport costs by utilising reserve funding	3,237,841	3,295,060	(57,219)
Community Facilities The increase in costs in this group of activities are due to the inclusion of the Visitor Information Centre within this group of activities, also the decision to fund depreciation in the Parks and Reserves activity and increased costs for removal of graffiti and repair of vandalism.	1,603,273	1,423,000	180,273
Planning & Regulatory The decrease in costs in this group is due to a decision not to fund the Regulatory Manager position.	753,520	823,123	(69,603)
Leadership & Governance Council has made a decision to fund part of the economic development costs by utilising reserve funding.	1,264,690	1,383,090	(118,400)
Investments & Corporate An additional corporate expense for communications strategy of \$50,000 is responsible for the increase in costs in the corporate sector.	(643,920)	(710,449)	66,529
Overall Rates Requirement	\$8,691,953	\$9,184,498	(492,545)

STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Wairoa District Council (WDC) is a territorial local authority in New Zealand governed by the Local Government Act 2002. The Council group consists of Wairoa District Council and its 100% owned subsidiary, Quality Roading and Services (Wairoa) Ltd (QRS Ltd).

The primary objective of WDC is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly WDC has designated itself and the group as public benefit entities for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

Basis of Preparation

The financial statements of the Wairoa District Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with the New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

The financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructure assets, investment property, biological assets and financial instruments.

The financial statements have been presented in New Zealand dollars. Foreign exchange transactions are translated into New Zealand dollars using the exchange rate prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the income statement.

Basis of consolidation

The consolidated financial statements include the Council and its subsidiary QRS Ltd. The financial statements of QRS Ltd are accounted for using the purchase method, which involves adding together corresponding assets, liabilities, revenue and expenses on a line-by-line basis. All significant inter-entity transactions, balances and unrealised gains are eliminated on consolidation. Accounting policies of QRS Ltd have been changed to ensure consistency with the policies adopted by the group.

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Revenue

Revenue is measured at the fair value of consideration received.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when receivable.

Other Revenue

Water billing revenue is recognised on an accrual basis. Unbilled usage as a result of unread meters at year-end, is accrued on an average usage basis.

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infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total service to be provided.

Sales of goods are recognised when a product is sold to the customer.

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested in WDC are recognised as revenue when control over the asset is obtained.

Revenue on construction contracts is recognised progressively over the period of each contract. The amount included in the income statement, and the value of the contract work in progress are established by assessment of the individual contracts taking into account the proportion of work completed, cost analysis and estimated final results.

When the contract income cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

Income Tax

Income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the v c z c v k q p " c w v j q t k v k g u " d c u g f " q p " v j g " e w t t g p v " r g t k q f ø u those that are n g " k p e enacted or substantially enacted by balance sheet date.

Deferred income tax is provided on all temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognised for all taxable temporary differences except when the deferred income tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting profit nor the taxable profit or loss.

Deferred income tax assets are recognised for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and carry-forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arose from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor the taxable profit or loss.

Current and deferred tax is charged or credited to the income statement, except when it relates to items charged or credited directly to equity, in which case the tax is charged or credited directly to equity.

Leases

Operating Lease

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash or cash equivalents

Cash or cash equivalents comprise cash balances and call deposits, and other short-term highly liquid investments with maturities of three months or less.

Trade and Other Receivables

Trade receivables are recognised initially at fair value and are subsequently measured at amortised cost using the effective interest method less an allowance for any uncollectible amounts.

An allowance for uncollectible receivables is established when there is objective evidence that WDC will not be able to collect all amounts due according to the original terms of receivables.

Inventories

Inventories are stated at the lower of cost (on a first in first out basis) or net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Financial Assets

Wairoa District Council classifies its financial assets into the four categories as detailed under A, B C and D below. The classification depends on the purpose for which the financial assets were acquired.

Management determines the classification of its financial assets at initial recognition and re-evaluates this classification at each reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit and loss in which case the transaction costs are recognised in the income statement.

Purchases and sales of financial assets are recognised on trade-date, the date on which WDC commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and WDC has transferred substantially the risks and rewards of ownership.

The fair value of financial instruments traded in active markets is based on the quoted market prices at the balance sheet date. The quoted price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. WDC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

A. Financial assets at fair value through profit and loss

This category has two sub categories: financial assets held for trading, and those designated at fair value through profit and loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Included in this category are short-term investments, which are valued at fair value.

Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the income statement.

Council has classified its investments as financial assets at fair value through profit and loss. The portfolio includes investments in local authority and government stock, registered bank bills and bonds, and corporate stocks and bonds. The reason for the classification is that the investments were acquired for the purpose of selling and trading in the near term, and they are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a pattern of short-term profit-taking. In addition, there is a quoted market price in an active market where fair value can be reliably measured.

B. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Included in this category are sinking funds that are valued at amortised cost. Community loans are included at amortised cost.

Gains and losses when the asset is impaired or derecognised are recognised in the income statement.

C. Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated as available for sale or not designated in any of the other categories. Available for sale financial assets are held at fair value with gains or losses recognised directly in equity with the exception of impairment losses that are recognised in the income statement. In the event of impairment, any cumulative losses previously recognised in equity, will be removed from equity and recognised in the income statement, even though the asset has not been derecognised.

Impairment of Financial Assets

At each balance date WDC assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the income statement.

Interest-bearing borrowings

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in the income statement over the period of the borrowings on an effective interest basis.

Non-current assets held for sale

Non-current assets are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

An impairment loss is recognised for any write down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell, but not in excess of any cumulative impairment loss previously recognised.

Non-current assets held for sale are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, Plant & Equipment

Property, Plant & Equipment consists of:

Operational Assets – These include land, buildings, library books, plant and equipment and motor vehicles

Restricted assets – Restricted assets are parks and reserves owned by WDC that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets - Infrastructure assets are the fixed utility systems owned by WDC. Each asset class includes all items that are required for the network to function; for example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, Plant & Equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

Additions of an item of property, plant and equipment are recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the income statement. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the item will flow to WDC and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment for WDC other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Our subsidiary company QRS Ltd. uses the diminishing value basis for depreciating plant, equipment and motor vehicles, office equipment and furniture, and computer hardware.

The useful lives and associated depreciation rates of major assets have been estimated as follows:

**Property, Plant & Equipment
Estimated Life**

Years

Quarries	30-40
Buildings	30-40
Other Improvements	10-50
Plant, Equipment & Vehicles	4-10
Library Collections	2-10
Office Equipment, Furniture & Fittings	5-10
Computer Equipment	3-5

SEWERAGE	Life years	STORMWATER	Life years	WATER SUPPLY	Life years
Structures	50	Reticulation piping	40-80	Structures	50
Oxidation ponds	40	Culverts	40-80	Pumps	10-15
Pipes	40-80	Manholes/Sumps	30-100	Pump Stations	30
Manholes	30-100	Open Drains	Not depreciated	Reticulation Piping	30-80
Pumps	10-15			Meters/Valves	15
Pump Stations	40			Hydrants	30-50
Treatment Plants	30-40			Resource Consents	20-25
Resource Consents	25			Reservoirs	80
				Telemetry	5
ROADS		Bridges/Retaining Structures	50-80		
Top Surface (seal)	13-15	Footpaths	25-50		
Base course (sealed roads)	70-100	Kerbs	25-50		
Formation	Not depreciated	Streetlights	50		
Unsealed Roads	Not depreciated	Signs	20		

Application of the estimated useful economic lives of assets are subject to change depending on the individual circumstances of the asset, particularly when assets are revalued and the valuers provide an annual depreciation figure.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Revaluation

Those assets classes that are revalued are valued on a five yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value. If there is a material difference then a revaluation is performed.

Increases in asset carrying amounts, due to revaluation, increase revaluation reserves in equity. Decreases in asset carrying amount decrease revaluation reserves in equity only to the extent that the class of asset has sufficient to absorb the reduction. All other decreases are charged to the income statement. If a revaluation increase reverses a decrease previously recognised in the income statement, the increase is recognised first in the income statement to reverse any previous reduction.

Operational land and buildings

Operational land and buildings were valued at fair value effective from 30 June 2005. Under NZ IFRS, WDC has elected to use the fair value of operational land and buildings as at 30 June 2005 as deemed cost. Operational land and buildings are no longer revalued.

Restricted land and buildings

Restricted land and buildings were valued at fair value effective from 30 June 2005. Under NZ IFRS, WDC has elected to use the fair value of restricted land and buildings as at 30 June 2005 as deemed cost. Restricted land and buildings are no longer revalued.

Infrastructure asset classes: roads, water reticulation, sewerage reticulation and stormwater systems:

Infrastructure assets are carried at fair value on a depreciated replacement cost basis as assessed by an independent valuer. At balance date if there is a material difference, then the off-cycle asset classes are revalued. Any additions since valuation are carried at depreciated cost.

Land under Roads

Land under roads was valued on the basis of fair value of adjacent land as at 30 June 2005. Under NZ IFRS, WDC has elected to use the fair value of land under roads as at 30 June 2005 as deemed cost.

Intangible Assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by WDC are recognised as an intangible asset. Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use, and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the income statement.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	3 years	33%
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Forestry Assets

Forestry assets are independently valued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on the initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the income statement.

Investment Property

Initially investment properties are measured at cost including transaction costs, and are independently revalued annually to fair value. Gains or losses arising from changes in fair values of investment properties are included in the income statement in the year that they arise.

Investment properties are derecognised when they have been disposed of or when the investment property is permanently withdrawn from use and no future benefit is expected from its disposal.

Any gains or losses on the derecognition of an investment property are recognised in the income statement in the year of derecognition

Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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For a revalued asset, the impairment loss is recognised in the revaluation reserve for that class of asset. For an asset carried at cost, the impairment loss is recognised in the income statement.

Employee Benefits

Short-term benefits

Employee benefits which WDC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months and sick leave.

WDC recognises a liability for sick leave based on entitlements accrued at balance date, which WDC expects employees to use in future periods. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that WDC anticipates it will be used by staff to cover for future absences.

Long Service Leave and retirement leave

The provision for long service leave is the amount of future benefits that employees have earned in return for their service in the current and prior periods.

Provision for expected future payments for gratuities and long service leave are based on amounts WDC expects to pay out for services provided to date and are discounted at an appropriate discount rate.

Defined Contribution Pension Plan obligations are recognised as an expense in the Income Statement as incurred.

Provisions

WDC recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Borrowing Costs

Borrowing costs are recognised as an expense in the period in which they occur.

Public/Ratepayers Equity

Public equity represents the net worth of the Council as measured by the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

Restricted & Council Created Reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by WDC.

Restricted reserves are those subject to specific conditions accepted as binding by WDC and which may not be revised by WDC without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to or from these reserves are at the discretion of the Council.

Goods and Services Tax (GST)

All amounts in the financial statements are exclusive of GST, with the exception of receivables and payables that are stated at GST-inclusive amounts. When GST is not recoverable as an input tax then it is recognised as part of the related asset or expense.

Overhead Cost allocation

WDC has derived the cost of service for each significant activity using cost allocation systems outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Critical Accounting Estimates and Assumptions

In preparing these financial statements WDC has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations on future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Landfill Aftercare

WDC has assumed that the aftercare provision for Wairoa Landfill is operative until 2031, based upon the resource consent issued by the Hawkes Bay Regional Council. WDC has a responsibility under the resource consent to provide for ongoing maintenance and monitoring of the landfill site.

The cash outflows for landfill post-closure are expected to occur within the next 25 years. The long term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and using a discount rate of 3%.

Infrastructure Assets

There are a number of assumptions and estimates used when performing DRC valuations over infrastructure assets. These include:

- < the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- < estimating any obsolescence or surplus capacity of an asset; and
- < estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then WDC could be over or under estimating the annual depreciation charge recognised as an expense in the income statement. To minimise v j k u " t k u m " Y F E ø u " k p h t c u v t w e v w t c n " c u u g v with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, f g v g t k q t c v k q p " c p f " e q p f k v k q p " o q f g n n k p i " c t g " c n u q " e c t t h c l g f " q w give WDC further assurance over its useful life estimates.

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Changes in Accounting Policies:

There have been no changes in accounting policies since the last audited financial statements.

PROSPECTIVE FINANCIAL INFORMATION

This plan contains financial information which shows the budgeted expenditure and sources of funds for the 2008/09 financial year. Prospective financial information can be either a forecast or a projection. A forecast is based on assumptions which Council reasonably expects to occur, whereas a projection is based on one or more hypothetical but realistic assumptions.

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The following assumptions have been made in preparing this plan:

- < Interest rates for sinking fund investments will not fall significantly below 7%
- < There will be no change in the value of investment properties when they are re-valued annually for the years ending 30 June 2007 and 2008.
- < The number of Council full time equivalent employees will remain consistent with current levels

The actual results are likely to vary from the information disclosed and such variations may be material. This prospective financial information is prepared under the Local Government Act 2002 for the purpose of enabling the public to participate in the decision making process. This information may not be appropriate for purposes other than described.

The assumptions underlying the preparation of this prospective financial information are as at 30.06.2008. No actual results have been incorporated in this prospective financial information. Once the Annual Plan is finalised Council does not intend to update this prospective financial information.

**Policy on Replacement of Assets
Compliance with Local Government Act 2002**

The following policy was adopted on 30th August, 2006

Depreciation:

The Local Government Act 2002 requires all Territorial Local Authorities to fund the loss of service potential (i.e. depreciation). Wairoa District Council has reviewed its assets and advises that the following assets will be depreciated but not funded for replacement.

1. Community Halls
2. Housing
3. Camping Ground
4. Water Production (associated with Affco Ltd supply agreement)
5. Roothing (Transfund subsidised portion of roading)
6. Ruakituri and Tuai Fire appliances

The above assets will be maintained on an ongoing basis at a level that meets the needs of the community. Where appropriate Council will cover each asset with an insurance cover for fire, earthquake and natural catastrophe. Non-funding of depreciation associated with (4) is in line with an agreement entered into between Council and Affco in 1984.

The effects of this decision are that:

1. The current assets will be available for many years to come.
2. Once an asset reaches the point where it is considered unsafe to use then that asset will be removed. Any decision to provide a replacement service will be considered as a new service at that time and will be the subject of consultation.
3. Should any asset under this policy be the subject of an insurance claim then, prior to reinstatement, Council will decide whether reinstatement of the asset should proceed or whether the service should be discontinued at the time of loss.
4. By not funding loss of service potential (depreciation) there is a reduction in rates payable by the present ratepayers. This reduction is as listed below.
5. In respect of (4) above the effect would be that in the event of asset renewal, Council would only be required to rebuild an asset that can produce 50% of the existing facility, unless Affco wished to participate in a further joint venture.

Depreciation not funded:

	BUDGET \$
1. Community Halls	7,500
2. Staff Housing	5,100
3. Camping Ground	7,900
4. Water Production	131,328
5. Roothing	1,310,760
6. Rural Fire appliances	39,900
Total	<u>\$1,502,488</u>

FUNDING IMPACT STATEMENT

Various sections of the Local Government (Rating) Act 2002 refer to the Funding Impact Statement. These sections require:

- É " the basis of setting the general rate i.e. land, annual or capital value (Section 13).
- É " any category or categories that will be used for differentiating the general rate (Section 14)
- É the function or functions for which a targeted rate will be set (Section 16).
- É " any category or categories of land that will be used to set a targeted rate on a differential basis or determine whether a property will be liable for a targeted rate (Section 17).
- É " any factor that will be used to calculate liability for a targeted rate (Section 18).
- É " an indication that Council wishes to set a charge for water supply by volume of water consumed if Council is intending to do so (Section 19).

The total rates requirement included in the plan is \$8,691,953 (exclusive of GST), which represents an increase of \$642,935 or 7.99 % from the rates for the 2007-2008 Annual Plan. The largest increases in net expenditure are in Sewerage of \$365,783, Corporate costs of \$130,828 and Administration costs of \$75,000.

Council has reviewed the likely impact of these changes on the incidence of rates. There will be increases in Utilities of approximately 30%, and Wairoa urban rates will increase from 5% to 10% per annum in 2008-09. There will be a range of increases and reductions for commercial and industrial properties, with farming properties increasing by approximately 3%. Mahia properties that are included in the proposed Mahia Sewerage scheme will experience rate increases of \$737.30 due to the additional cost incurred from the new scheme. The rural townships of Nuhaka, Raupunga and Frasertown will experience increases from 6% to 8%.

DIFFERENTIAL RATING FACTORS

The Local Government (rating) Act 2002 reinforces the concept of rates being charged at different rates in the dollar for different categories of rateable land, as defined in schedule 2 of the act. The rates are split into differentials to recognize the different classification and uses of land within the district, and the differing consumption of Council resources relative to other ratepayers in the district.

The Wairoa District Council proposes that the following differential rating structure applies for the period from 1 July 2008 to 30 June 2009: -

- A 0.50 differential rating factor for Mahia and Tuai, which applies a factor of 50% to the standard rates. The reason for this differential is to recognize the relatively high property values that unfairly penalize ratepayers in the district. Also, Council is collecting the same dollar value as was previously collected.
- A 3.5 factor for urban commercial and industrial ratepayers to reflect the relative advantage this group has relative to other ratepayers located in the same urban area. The benefits derive from the proximity to and the usage of Council services provided and the occupation of the Council developed precinct of the district.
- A 2.5 factor for high capital urban commercial and industrial ratepayers, in recognition of the relative unfair burden of rates relative to services received for these properties.
- A 3.7 factor for high capital rural commercial and industrial ratepayers to reflect the advantage this group has compared to other ratepayers located in the same rural area, by consuming greater Council resources relative to other rural properties.
- A factor of 0.30 for urban properties over \$79,999 in recognition of the relative unfair burden of rates relative to services received for these properties.
- A factor of 1.18 for roading for rural forestry urban properties over 100 hectares in recognition of the additional maintenance costs as a result of forestry activities.
- A factor of 1.00 for rural roading for those non-forestry properties with land values from \$100,000 to \$1,000,000 classified as rural 1.
- A factor of 1.00 for rural roading for those non-forestry properties with land values over \$1,000,000 classified as rural 1.

The differential rating settings are as follows: -

Wairoa Rural (all properties not included in Mahia/Tuai)	=	1.00
Residential One (Mahia/Tuai)	=	0.50
Residential Three (LV > \$79,999)	=	0.30
Wairoa Township (excluding Commercial/Industrial)	=	1.00
Commercial and Industrial (Wairoa Township)	=	3.50
Commercial and Industrial (Wairoa Township CV > \$200K)	=	2.50
Commercial and Industrial (Rural CV > \$200K)	=	3.70
Forestry Roding Rate	=	1.18
Rural Non-Forestry Roding Rate LV \$100k - \$1m	=	1.00
Rural Non-Forestry Roding Rate LV > \$1m	=	1.00

TARGETED RATES

The following factors may be used in calculating liability for targeted rates: -

1. The annual value of the rating unit.
2. The capital value of the rating unit.
3. The land value of the rating unit.
4. The value of improvements to the rating unit.
5. The area of land within the rating unit.
6. The area of land within the rating unit that is sealed, paved, or built on.
7. The number of separately used or inhabited parts of the rating unit.
8. The extent of provision of any service to the rating unit by the local authority, including any limits or conditions that apply to the provision of the service.
9. The number or nature of connections from the land within each rating unit to any local authority reticulation system.
10. The area of land within the rating unit that is protected by any amenity or facility that is provided by the local authority.
11. The area of floor space of buildings within the rating unit.
12. The number of water closets and urinals within the rating unit.

Notes:

- É " For the purposes of clauses 1 to 5, 8, and 10, rating unit includes part of a rating unit.
- É " For the purposes of clause 8, the extent of provision of a service to the land must be measured objectively and be able to be verified.

GENERAL RATE

Council proposes to set a general rate under section 13 based on the land value of each rating unit within the district. The estimated rates (in cents per dollar of land value) for 2008/2009 are 0.0002718 for rural 1.0 and 0.0014505 for urban 1.0, raising \$328,589. General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council proposes to set a uniform annual general charge under section 15 in respect of every separately used or inhabited part of rating units within the district.

The estimated uniform annual general charge for 2008/2009 is \$346.20, raising \$1,583,505 an increase of 4% over 2007/2008.

The uniform annual general charge will be used to fund Community Representation, safer Community Council, Maori Liaison, 100% of Library costs, and 30% of Economic Development costs.

TARGETED RATE - ROADING

Council proposes to set a targeted rate under section 16 in respect of roading on the basis of a differential charge based on the land value of the property. This rate uses factor 3.

The estimated roading rate under section 16 for 2008/2009 is \$0.0026898 for rural 1.0 and \$0.00107724 for urban 1.0 raising \$3,154,781 in total.

The roading rate will be used to fund the roading activity.

TARGETED RATE 6STORMWATER/DRAINAGE

Council proposes to set a targeted rate under section 16 in respect of stormwater and drainage on the basis of a differential charge based on the land value of the property. This rate uses factor 3. The estimated rate under section 16 for 2008/2009 is \$0.0000137 for rural 1.0 and \$0.0002858 for urban 1.0, raising \$26,514 in total.

The stormwater/drainage rate will be used to fund the stormwater/drainage activity.

TARGETED RATE 6RECREATION

Council proposes to set a targeted rate under section 16 in respect of parks and reserves on the basis of a differential charge based on the capital value of the property. This rate uses factor 2. The estimated rate under section 16 for 2008/2009 is \$0.0002173 for rural 1.0 and \$0.0015493 for urban 1.0, raising \$714,471 in total.

The recreation rate will be used to fund the parks and reserves activity.

TARGETED RATE 6SERVICES

Council proposes to set a targeted rate under section 16 in respect of other services, which includes regulatory services, economic development and community support, on the basis of a differential charge based on the capital value of the property. This rate uses factor 2. The estimated rate under section 16 for 2008/2009 is \$0.0001599 for rural 1.0 and \$0.0007788 for urban 1.0, raising \$434,058 in total.

The services rate will be used to fund the regulatory services, community support activities, and 70% of economic development costs.

TARGETED RATE - WATER SUPPLY

Council proposes to set a targeted rate under section 16 in respect of water supply on the basis of a charge per each separately used or inhabited part of a rating unit to which water is supplied in the Wairoa Township Supply Area, the Frasertown Supply area, the Mahanga Supply Area, the Tuai Supply Area, and the Wairoa Environs Supply Area This rate uses factor 8.

The estimated water supply rates and revenue collected for 2008/2009 is as follows: -

	Rates	% Increase	Revenue
Wairoa Township Supply Area	\$351.90	3%	\$539,860
Frasertown Supply Area	\$430.00	(28%)	\$36,596
Mahanga Supply Area	\$257.20	(14%)	\$13,570
Tuai Supply Area	\$302.30	(23%)	\$15,180
Wairoa Environs	\$370.00	2%	\$66,040

The Water supply rates will be used to fund the water supply activities in the Wairoa Township, Frasertown, Mahanga, Tuai and Wairoa Environs.

TARGETED RATE - SEWERAGE DISPOSAL

Council proposes to set a targeted rate under section 16 in respect of sewerage disposal on the basis of a charge per each separately used or inhabited part of a rating unit to which sewerage is supplied in the Wairoa Township, the Tuai Supply Area and the Mahia Supply area. This rate uses factor 8.

The proposed rates for 2008/2009 are \$278.10 for Wairoa Township raising \$542,450, \$454.80 for Tuai raising \$24,000 in revenue, and \$737.30 for Mahia raising \$362,053 in revenue.

The sewerage disposal rate will be used to fund the sewerage disposal activity.

TARGETED RATE 6REFUSE COLLECTION

Council proposes to fund refuse collection on the basis of a user charge per Council approved rubbish bag or sticker, that Council will collect as part of the normal refuse disposal service in the Wairoa Township, Mahia/Nuhaka, Tuai and other rural supply areas.

TARGETED RATE 6WASTE MANAGEMENT

Council proposes to set a targeted rate under section 16 in respect of waste management on the basis of a charge per each separately used or inhabited part of a rating unit in the Wairoa Township Area and the Wairoa Rural Area.

This rate uses a fixed charge based on a location differential. This rate uses factor 8. The estimated waste management rate for 2008/2009 is \$153.30 for Wairoa Township Area raising \$262,555 in revenue, and \$147.10 for Wairoa Rural Area raising \$424,145 in revenue.

\$389,258 of the waste management rate will be used to fund the landfill operations in Wairoa. The balance of \$297,442 will be used to fund green waste disposal, annual dry goods collection and recycling.

TARGETED RATE 6DRAINAGE

Council proposes to set a targeted rate under section 16 in respect of Drainage on the basis of a charge per each separately used or inhabited part of a rating unit, as part of its normal drainage service in the Wairoa Township and the Mahia Area. This rate uses factor 8.

The rates proposed are \$68.80 for Wairoa raising \$108,614 and \$164.60 for Mahia, raising \$54,972 in revenue.

The drainage rate will be used to fund the drainage activity.

Definition of Separately Used or Occupied:

For the purposes of this provision, a separately used or inhabited part of a rating unit is defined as:

A separately used or inhabited part of a rating unit includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use. Separately used or inhabited parts include:

- A residential property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate inhabitation.
- A commercial, or other non-residential property that contains separate residential accommodation in addition to its commercial, farming or other primary use,
- A commercial premises that contains separate shops, kiosks or other retail or wholesale outlets, each of which is operated as a separate business or is capable of operation as a separate business.
- An office block which contains several sets of offices, each of which is used by a different business or which is capable of operation as separate businesses.

Council has recognised that there are certain instances where the above situations will occur, but in circumstances that do not give rise to separate uses or inhabitations. These specific instances are:

- Where a business, farm, orchard, vineyard or horticultural operation contains accommodation on a rent-free basis for the
- Where a residential property contains not more than one additional separately inhabited part and where members of the
- Where an orchard, vineyard or horticultural operation contains a stall for the sale to goods produced solely by the operation or a residence that provides accommodation on a rent-free basis for the owner and staff of the operation.

RECONCILIATION OF FUNDING IMPACT STATEMENT TO LTCCP

1. The general rate is lower than estimated in the LTCCP, due to lower overhead costs and the elimination of internal rate costs.
2. The uniform annual general charge is higher than the LTCCP due to the Council decision to include the safer community council, 30% of economic development costs and the additional 50% of library costs in the UAGC charge.
3. The targeted rates for water and sewerage are less than LTCCP due to lower charges for depreciation, rates and direct charges.
4. The targeted rates for drainage are less than LTCCP due to deduction of charges for rates.
5. The services rate is lower than LTCCP due to the Council decision to include the safer community Council, 30% of economic development costs and the additional 50% of library costs in the UAGC charge.
6. The stormwater/drainage rate is higher than LTCCP due to higher overheads than forecast in the LTCCP.
7. The recreation rate is higher than the LTCCP due to depreciation being funded whereas previously it was not funded.
8. Revenue from subsidies is higher than anticipated due to the inclusion of regional development projects that were not included in the LTCCP.
9. Fees and charges are higher than estimated due to higher than anticipated revenue from landfill charges.
10. Sale of Investments is higher than estimated due to higher than anticipated utilisation of reserves.

Funding Impact Summary
for the Year Ended 30 June 2009

2007/08				Annual Plan	LTCCP
Annual Plan	Source	Category	Explanation	2008/09	2008/09
\$				\$	\$
Rural					
\$290,990	General Rate	District	0.0002718 per \$ Land Value	\$263,977	\$303,881
\$962,187	Uniform Annual General Charge	District	\$346.20 per portion of rating unit	\$993,408	\$784,039
\$394,037	Uniform Annual Charge - Waste Management	District	\$147.10 per portion of rating unit	\$424,145	\$408,464
Targeted Rates					
\$19,780	Water Supply Tuai	Connected	\$302.30 per portion of rating unit	\$15,180	\$26,600
\$15,870	Water Supply Mahanga	Connected	\$257.20 per portion of rating unit	\$13,570	\$22,620
\$65,211	Water Supply Wairoa Rural	Connected	\$370.00 per portion of rating unit	\$66,040	\$64,526
\$50,766	Water Supply Frasertown	Connected	\$430.00 per portion of rating unit	\$36,596	\$50,032
	Water Supply Mahia	Connected	\$ per portion of rating unit		\$5,550
\$22,070	Sewerage Tuai	Connected	\$454.80 per portion of rating unit	\$24,000	\$57,081
\$0	Sewerage Mahia	Connected	\$737.30 per portion of rating unit	\$362,053	\$409,347
\$54,462	Drainage Mahia	Area	\$164.60 per portion of rating unit	\$54,972	\$69,306
\$149,055	Services	District	0.0001599 per \$ Capital Value	\$236,535	\$365,398
\$2,674,327	Roading	District	0.0026898 per \$ Land Value	\$2,674,942	\$2,789,806
\$16,600	Stormwater/Drainage	District	0.0000137 per \$ Land Value	\$13,257	\$11,918
\$280,980	Recreation	District	0.0002173 per \$ Capital Value	\$321,512	\$271,250
\$4,996,335				\$5,500,187	\$5,639,818
Urban					
\$88,805	General Rate	District	0.0014505 per \$ Land Value	\$64,612	\$105,987
\$571,759	Uniform Annual General Charge	District	\$346.20 per portion of rating unit	\$590,097	\$469,387
\$234,353	Uniform Annual Charge - Waste Management	District	\$153.30 per portion of rating unit	\$262,555	\$306,773
Targeted Rates					
\$527,711	Water Supply Wairoa	Connected	\$351.90 per portion of rating unit	\$539,860	\$705,575
\$540,650	Sewerage Wairoa	Connected	\$278.10 per portion of rating unit	\$542,450	\$630,340
\$137,150	Drainage Wairoa	Area	\$68.80 per portion of rating unit	\$108,614	\$190,625
\$114,442	Services	District	0.0007788 per \$ Capital Value	\$197,523	\$377,635
\$477,793	Roading	District	0.0107724 per \$ Land Value	\$479,839	\$414,913
\$16,600	Stormwater/Drainage	District	0.0002858 per \$ Land Value	\$13,257	\$11,918
\$343,420	Recreation	District	0.0015493 per \$ Capital Value	\$392,959	\$331,527
\$3,052,683				\$3,191,766	\$3,544,680
\$8,049,018				\$8,691,953	\$9,184,498

Funding Impact Summary
for the Year Ended 30 June 2009

2007/08 Annual Plan \$	Annual Plan <u>2008/09</u> \$	LTCCP <u>2008/09</u> \$
Rates Revenue		
379,795 General Rate	328,589	409,868
1,533,946 Uniform Annual General Charge	1,583,505	1,253,426
628,390 Uniform Annual Charge - Waste Management	686,700	715,237
Targeted Rates		
679,338 Water Supply	671,246	874,903
562,720 Sewerage	928,503	1,096,768
191,612 Drainage	163,586	259,931
263,497 Services	434,058	743,033
3,152,120 Roading	3,154,781	3,204,719
33,200 Stormwater/Drainage	26,514	23,836
624,400 Recreation	714,471	602,777
8,049,018	8,691,953	9,184,498
Other Revenue		
6,469,700 Subsidies	11,148,380	9,001,386
70,000 Petrol Tax	70,000	70,000
1,863,246 Fees and Charges	1,771,440	1,559,938
1,803,768 Investment income	1,568,800	1,518,416
18,255,732 Total Operating Income	23,250,573	21,334,238
500,000 Loans Raised	5,518,000	5,815,816
1,395,000 Asset Sales	0	45,000
2,837,631 Sale of Investments	2,791,995	1,763,019
22,988,363	31,560,568	28,958,073

OFFICIAL INFORMATION

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Phone (06) 8387309 Fax (06) 8388874
e-mail: @wairoadc.govt.nz

DOCUMENTS HELD BY COUNCIL

The Council holds a variety of documents spread between its departments. All requests for Official Information in the first instance should be addressed to:

Administration Manager, Wairoa District Council, Wairoa

POLICY MANUALS/DOCUMENTS

The following documents contain policies, principles, rules or guidelines under which the Council makes recommendations and decisions:

District Plans

Urban and Rural District Plans - These have been reviewed and the result is the adopted Wairoa District Plan.

Local Government Act 2002 and Amendments

This Act sets out the powers and functions of Regional Councils and Territorial Local Authorities.

Local Government Official Information and Meetings Act 1987

This Act sets out the regulations relating to Official Information and Meeting Procedures for Local Bodies.

Long Term Council Community Plan 2006-2016

Wairoa District Policy Manual (currently under review)

This contains the policy decisions of Council.

Civil Defence Plan

The Civil Defence Plan is a management plan for Civil Defence emergencies within the Community. It is designed to minimise the effect of a major disaster on the population and to restore normal services back to the Community as soon as possible.

Rural Fire Plan

The Rural Fire Plan is a management plan for Rural Fire emergencies within the Community. It is designed to provide the necessary procedures and co-ordination to effectively respond and deal with fires in the rural area of the District.

Standing Orders (NZS 9202 - 2001)

Rules of conduct and standards for debate at meetings of Council.

Asset Management Plans

- a Sewerage Systems
- b Stormwater Systems
- c Water Production Systems
- d Water Reticulation Systems
- e Rooding

COUNCIL DIRECTORY AS AT 31 MARCH 2008

EXECUTIVE STAFF

Chief Executive Officer	P.J. Freeman
Manager Administration	T. Cook
Manager Engineering	N.Cook
Manager Finance	R. Snow

POSTAL ADDRESS

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Wairoa

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AUDITORS

Ernst & Young
P O Box 490, Wellington
On behalf of the Auditor-General

BANKERS

Westpac Banking Corporation
Marine Parade, Wairoa

SOLICITORS

I. R. McDonald
Barristers & Solicitors
Locke Street, Wairoa

INSURANCE BROKERS

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P.O. Box 11145, Wellington

